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Report on the activities of the Office of Internal Oversight Services

Activities of the Office of Internal Oversight Services for the period from 1 July 2015 to 30 June 2016**

Report of the Office of Internal Oversight Services

Summary

The present report is submitted in conformity with General Assembly resolutions 48/218 B (para. 5 (e)), 54/244 (paras. 4 and 5), 59/272 (paras. 1-3) and 64/263 (para. 1) and 69/253 (para.1). During the reporting period, from 1 July 2015 to 30 June 2016, the Office of Internal Oversight Services (OIOS) issued 362 oversight reports, including 7 reports to the General Assembly and 44 closure reports. The reports included 1,068 recommendations to improve internal controls, accountability mechanisms and organizational efficiency and effectiveness, of which 75 were classified as critical to the Organization. The financial implications of the recommendations issued by the Office during the period amount to approximately $18.7 million. The recommendations were aimed at cost savings, recovery of overpayments, efficiency gains and other improvements. The financial implications of recommendations issued in prior periods that were satisfactorily implemented during the period totalled approximately $2.1 million. The addendum to the present report provides a detailed analysis of the status of implementation of the recommendations, a breakdown of recommendations with financial implications and a complete list of all reports issued for all areas of OIOS work, including those relating to peacekeeping activities.

The present report (Part I) does not cover oversight results pertaining to peacekeeping operations and special political missions, as they will be submitted to the Assembly in Part II of the report during the resumed seventy-first session.

* A/71/150.

** Excluding oversight of peacekeeping activities, which will be reported on in document A/71/337 (Part II).

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Preface

I am pleased to submit my first report to the General Assembly on the non-peacekeeping activities of the Office of Internal Oversight Services (OIOS) for the year ending 30 June 2016. I am honoured to serve as Under-Secretary-General for Internal Oversight Services.

When I assumed my position in December, the prevailing conditions of OIOS guided me in setting my priorities for this office. As can be gleaned from this report, I am glad we have ushered in gains from the initial reforms that were introduced with the support of senior management, Member States and the strong cooperation and hard work of the men and women of OIOS.

While some internal and external challenges remain, there is certainly no need to reinvent the wheel. Integrating the critical mandates of audit, inspection and evaluation, and investigation is as important as harnessing the talents, experiences and skill set of the staff behind this report. Together we can sustain the momentum of change as we endeavour to contribute to the delivery of the goals of this Office and the overall mission of the United Nations.

I look forward to collaborating with client departments and Member States as I continue to lead OIOS in building credible and effective oversight worthy of the trust and confidence of the people we strive to serve on a daily basis. I am grateful for the support of the Secretary-General and commend the dedication and contribution of all OIOS staff members.

(*Signed*) Heidi **Mendoza**
Under-Secretary-General for Internal Oversight Services

I. Introduction

1. The Office of Internal Oversight Services (OIOS) was established by the General Assembly pursuant to resolution 48/218 B to enhance oversight in the Organization. It is operationally independent, and assists the Secretary-General in fulfilling his internal oversight responsibilities in respect of resources and staff of the Organization through investigations, internal audit and inspection and evaluation activities.

2. The present report provides an overview of OIOS activities during the period from 1 July 2015 to 30 June 2016, but does not include oversight results pertaining to the Department of Peacekeeping Operations, the Department of Field Support or the peacekeeping and special political missions, which will be submitted to the General Assembly in Part II of the report during the resumed seventy-first session of the Assembly. An addendum to the present report provides a detailed analysis of the status of implementation of the recommendations, a breakdown of recommendations with financial implications and a complete list of all reports issued for all areas of OIOS work, including those relating to peacekeeping activities.

II. Professional initiatives

A. Efforts to strengthen the functioning of the Office of Internal Oversight Services

3. OIOS aims to carry out its work with the highest standards of professionalism and efficiency. The present section highlights some initiatives undertaken during the reporting period to achieve this goal.

Internal Audit Division

4. The Internal Audit Division updated its organizational structure and reporting lines, which resulted in rationalizing the span of control of certain managers and contributed to overall efficiency gains of the Division. Additionally, the Division drafted written guidance and conducted workshops to train auditors on successfully carrying out performance audits that focus on economy, efficiency and effectiveness, aimed at helping the Organization achieve better results with limited resources.

5. The Internal Audit Division initiated a review of ratings assigned to audits and will introduce appropriate changes, taking into account concerns and feedback from management and based on a review of experience gained over the five years since the establishment of our current ratings system. OIOS will also communicate changes to the Independent Audit Advisory Committee.

6. Following implementation of Umoja in all duty stations, the Internal Audit Division established a working group to adapt and upgrade audit capacity of the Division in the Umoja environment. That initiative is aimed at enabling auditors to extract and analyse the records and data processed and stored in Umoja, using Umoja Business Intelligence and computer-assisted audit tools. The working group is also to leverage the combined skills of information and communications technology (ICT) and non-ICT auditors to develop a series of standard audit procedures for auditing typical processes based on the new processes and

functionalities of the Umoja system. While OIOS has conducted a number of audits of Umoja implementation at different locations and entities, the critical weaknesses identified in those audits were detailed in the report on the activities of the Office on peace operations for the period from 1 January to 31 December 2015 (A/70/318 (Part II)). OIOS will continue to provide appropriate audit coverage of activities pertaining to Umoja implementation based on an assessment of the related risks.

Inspection and Evaluation Division

7. The Inspection and Evaluation Division continued its capacity development efforts by engaging external expertise to train Division staff in qualitative and quantitative evaluation methods and improved assessment of evaluability. The latter topic further supported the efforts of the Division to increase its efficiency through improved focus of its evaluation reports on topics that were high risk, relevant, timely, evaluable and useful to the Organization. The Division also conducted an internal review workshop of its evaluation work cycle to improve the relevance, timeliness, efficiency and effectiveness of each of its components.

Investigations Division

8. The Investigations Division deployed a new investigations case management system, goCASE, which provides integrated intake and information-processing capabilities as well as advanced analytical tools to support the Division's effort to improve its efficacy in complex fraud investigations and risk-based work planning.

9. The Operational Standards and Support Section has continued to provide the Division with core intake secretariat and referrals processing services, advanced jurisdictional and programmatic research, formulation of guidance and procedures based on best practices, advice on legal and operational matters, data and trend analysis for reporting purposes, goCASE developmental assistance and ad hoc quality assurance reviews.

10. In an effort to better equip newly recruited resident investigators to undertake their tasks, the Investigations Division developed an enhanced comprehensive induction course, which introduces vital skills and knowledge — including the Division's procedures and protocols — for productive adaptation and contribution. In addition, recognizing the specialized techniques and consideration required for interviewing minors, the Division organized a pilot project on forensic interviewing of children, with a three-day training course offered to its staff and participants from other investigative offices and agencies. Further, the Division contributed to developing case studies for the Organization's 2015 and 2016 leadership dialogues on taking individual responsibility and fraud awareness.

11. The Investigations Division has also continued to actively pursue investigations into major fraud cases, particularly those involving implementing partners, through its designated team based in Nairobi.

B. Cooperation and coordination

12. OIOS coordinates regularly with other United Nations oversight entities, including the Board of Auditors and the Joint Inspection Unit, to ensure that gaps, duplication and overlap in oversight work are minimized. Aside from sharing

workplans, OIOS holds meetings once every two months with the Board of Auditors and ad hoc meetings with the Joint Inspection Unit to discuss progress and issues of mutual interest. A tripartite meeting is held annually to address oversight and coordination issues.

13. OIOS recognizes the value and importance of fostering relationships with its functional peers. During the reporting period, OIOS professionals actively participated in their respective professional networks, as described below:

(a) The Internal Audit Division contributed actively to the work of the Representatives of Internal Audit Services of the United Nations Organizations and Multilateral Financial Institutions. In September 2015, OIOS served on a panel for the following sessions: "The United Nations post-2015 development agenda: opportunities and threats for the United Nations internal audit function" and "Disclosure of internal audit reports: where we are now and where we would like to go";

(b) On 29 June 2016, representatives of the United Nations Procurement Division and the Investigations Division of OIOS, in coordination with the Economic and Social Commission for Asia and the Pacific, were invited to speak to the Government of Thailand's Ad Hoc Committee of the National Reform Steering Assembly on the issue of governance, transparency and anti-corruption efforts in the United Nations. OIOS explained its mandate and detailed its experience in investigating potential cases of corruption within the Organization. Emphasis was placed on the need for strong preventive measures, including clear policies and the training of staff members in ethics and integrity: OIOS outlined how, in the event that prevention fails, instances of possible corruption are investigated. The combined knowledge and experience of the United Nations Procurement Division and OIOS were greatly appreciated by participants. This continuing and collaborative effort to combat corruption though awareness, capacity-building and vigilance in preventive measures serves the Organization's interests well and demonstrates to Member States the commitment to zero tolerance for any form of corruption in the procurement process;

(c) While the OIOS Inspection and Evaluation Division continued to play a role in the United Nations Evaluation Group (UNEG), the abolishment of the Deputy Director position and the end of the Division Director's tenure as Chair of UNEG have resulted in a reduced role. Nevertheless, the Division Director substantially engaged in one of the primary initiatives of UNEG: the update and revision of the norms and standards for evaluation in the United Nations system. For the reporting period, OIOS continued to serve as member of the interim coordination mechanism for the implementation of the Secretary-General's policy for independent system-wide evaluation, working closely with other committee members (the Joint Inspection Unit, the Department of Economic and Social Affairs, the Office for the Coordination of Humanitarian Affairs and UNEG) to support the piloting of two independent system-wide evaluations: one on United Nations system support to building national capacity in statistics and one on a meta-evaluation of the evaluations of the United Nations Development Assistance Framework.

III. Impediments to the work of the Office of Internal Oversight Services

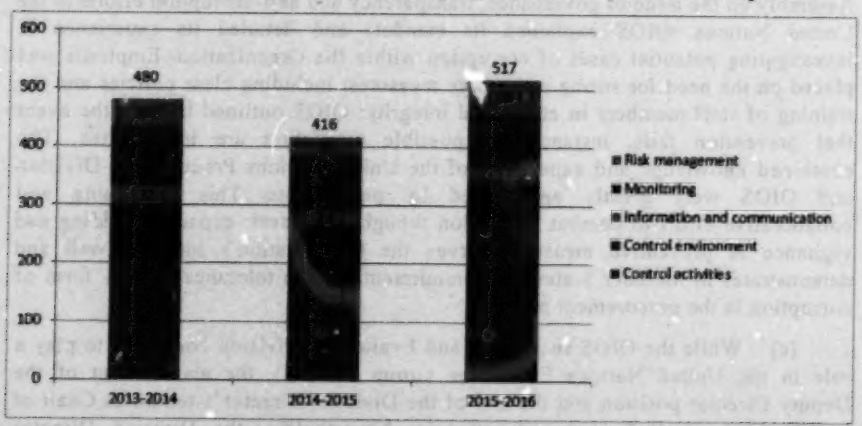
14. There was no inappropriate limitation of scope that impeded the work or independence of OIOS during the reporting period.

IV. Internal audit recommendation trend analysis

15. Audit recommendations were classified using the five integrated components of internal control: control environment, risk assessment, control activities, information and communication, and monitoring, as shown in figure I for the past three years. In each of those years, the bulk of the recommendations related to the control activities component. The figures reported in this section of the report exclude reports and recommendations on peace operations; those figures will be reported separately in Part II of the same report.

Figure I

Audit recommendations on non-peacekeeping activities, by control component



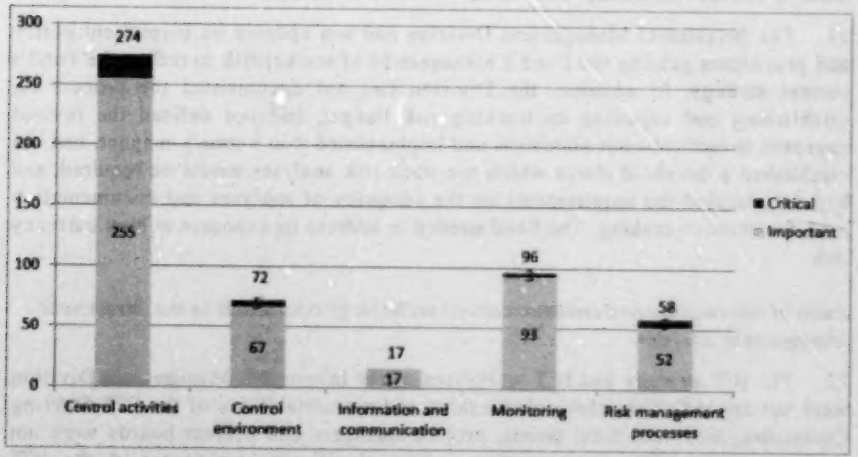
16. Figure II shows the distribution of overall ratings for 104 internal audit reports issued during the reporting period.

Figure II
Distribution of non-peacekeeping audit ratings,[a] 1 July 2015-30 June 2016

[a] Definitions for rating are as reported in A/66/286 (Part 1), page 9.

17. Figure III shows the distribution of critical versus important audit recommendations issued during the reporting period by control component. Specific information on all reports issued during the reporting period, including overall opinion ratings and the number of critical and important recommendations issued, can be found in the addendum to the present report. Full audit reports are available on the OIOS website (https://oios.un.org).

Figure III
Audit recommendations[a] on non-peacekeeping activities, by control component, 1 July 2015-30 June 2016



[a] Recommendations are classified as critical or important. Critical recommendations address significant and/or pervasive deficiencies or weaknesses in governance, risk management or internal control processes such that reasonable assurance cannot be provided regarding the achievement of control and/or business objectives under review. Important recommendations address reportable deficiencies or weaknesses in governance, risk management or internal control processes, such that reasonable assurance may be at risk regarding the achievement of control and/or business objectives under review.

V. Oversight results

18. This section provides selected oversight results for the period under review.

A. Internal Audit Division

19. Internal audit reports are available for review on the OIOS website (https://oios.un.org). The selected significant and topical oversight results described below resulted in specific recommendations and management action plans that are outlined in the corresponding individual reports. The implementation rate for critical recommendations issued is updated on a quarterly basis and is provided on the OIOS website.

United Nations Joint Staff Pension Fund

Audit of management of external portfolio managers for small capitalization investments in the Investment Management Division

20. The Investment Management Division did not have formal policy guidance on small capitalization investments and their external management. Consequently, there was no articulation of the objectives for investing in small capitalization markets, and thus it may not have been possible to establish the added value expected by external portfolio managers. The Investment Management Division had also not developed procedures and guidelines with established criteria for selecting, monitoring and terminating external portfolio managers.

Audit of market risk management in the Investment Management Division

21. The Investment Management Division had not updated its investment policy and procedures guiding the Fund's management of market risk to reflect the Fund's current strategy. In addition, the Division had not documented the process for establishing and adjusting its tracking risk budget, had not defined the revised approach to tactical asset allocation and implemented it in a timely manner, had not established a threshold above which pre-trade risk analyses would be required, and had not clarified the requirements on the adequacy of analyses and documentation used for decision-making. The Fund needed to address its exposure to high currency risk.

Audit of information and communications technology operations in the Investment Management Division

22. The ICT strategy and ICT workplans of the Investment Management Division were not aligned. The roles, relationships and accountabilities of the ICT Steering Committee, technical focal points, project managers and project boards were not clear for some ICT processes. There were significant weaknesses in the ICT planning process pertaining to justification; cost, resources and prerequisite analysis; documentation of functional, security and performance requirements; and the completeness of project agreements. Service-level agreements with some third-party services were inadequate. Dependencies between ICT service changes, applications and systems were not adequately taken into consideration.

Audit of information and communications technology operations in the secretariat of the United Nations Joint Staff Pension Fund

23. The ICT annual tactical and operational workplans, project and activity dependencies, priorities and resource requirements of the United Nations Joint Staff Pension Fund secretariat were not documented and aligned with the Fund's strategic planning. In addition, with the deployment of the Integrated Pension Administration System in August 2015, the reporting system (Cognos) was discontinued, and reporting requirements were not covered in any other ICT system. Potential risks arising from long-term dependency on the external vendor were also not fully addressed. A co-development strategy that should have allowed internal staff to develop certain components of the system had not yet been implemented. Furthermore, certain ICT services provided by the Fund secretariat did not have documented service target levels and monitoring reports. New projects were assigned to the United Nations International Computing Centre without detailed requirements for deliverables, due dates, acceptance criteria, prerequisites and dependencies. Cost estimates documented in some service delivery agreements were not attributed to projects but rather defined as a pool of funds to be used in a flexible manner. Several ICT initiatives were implemented without following project management and system development methodologies. ICT key performance indicators were not measured, and performance reports were not available. Third-party service reports also had some weaknesses.

United Nations Human Settlements Programme

Audit of United Nations Human Settlements Programme Urban basic services subprogramme

24. The United Nations Human Settlements Programme (UN-Habitat) Urban basic services subprogramme was implemented by the Urban Basic Services Branch and outposted regional offices. UN-Habitat prepared periodic progress performance reports on the basis of performance data and results provided by outposted offices. However, the reported results were not supported by tangible and verifiable evidence or information. Meanwhile, as at June 2015, the subprogramme had achieved only 47 per cent of the outputs planned for the biennium 2014-2015.

United Nations Environment Programme

Audit of the United Nations Environment Programme Chemicals and waste subprogramme

25. Sixteen of the 24 projects developed by the United Nations Environment Programme's Chemical and waste subprogramme to accomplish its 2014-2017 programme of work were to commence in 2014, but none of them had started by August 2015, mainly due to challenges in obtaining funding, vacancies and high turnover of staff in key positions. Consequently, the projects did not contribute to the expected accomplishments of 2014.

United Nations Office at Geneva and the United Nations Office at Vienna

Audits of resilience management at the United Nations Office at Geneva and the United Nations Office at Vienna

26. A review of the emergency management framework of the United Nations Office at Geneva and the United Nations Office at Vienna, which was developed in response to the approval of the organizational resilience management system by the General Assembly in June 2013, indicated that the two Offices had not prepared emergency plans for support to staff, survivors and families. The emergency plans for the other six core areas had been prepared, but some of those plans had not been formally approved and others were not regularly tested and updated. The United Nations Office at Geneva and the United Nations Office at Vienna did not provide training on the organizational resilience management system to staff because no training materials or programmes had been developed. A working group on that system had discussed the possibility of creating online training courses but did not develop an action plan to ensure training requirements were met.

United Nations Office on Drugs and Crime

Audits of the United Nations Office on Drugs and Crime operations in Iran (Islamic Republic of) and Peru

27. The United Nations Office on Drugs and Crime (UNODC) Country Office in the Islamic Republic of Iran raised only 59 per cent of the forecasted funding needs of $15 million for its country programme for the period 2011-2014. Despite the shortfall, the Office developed a more ambitious country programme for the period 2015-2019, with targeted funding needs of $20 million. The Office had not established a fundraising plan with goals and activities in its annual work plan. Similarly, the UNODC Country Office in Peru had not established clear targets for fundraising for its operations. The Country Office needed to assess the funding needs based on its capacity to expand its project portfolio and develop a fundraising strategy.

Office for the Coordination of Humanitarian Affairs

28. OIOS completed audits of the Office for the Coordination of Humanitarian Affairs operations in Afghanistan, South Sudan and the Syrian Arab Republic and of the Central Emergency Response Fund (CERF). The audits covered (a) country-based pooled funds, (b) CERF-funded projects, and (c) the Office's country operations cost plans.

29. Significant and cross-cutting issues identified in these audits include the following: (a) the lack of a strategy to implement special measures authorized by the General Assembly for the Office for the Coordination of Humanitarian Affairs to deliver its mandate effectively under Assembly resolution 46/182; (b) the need for mechanisms to consistently document regular project monitoring and other oversight activities of participating United Nations entities for projects funded from country-based pooled funds and CERF to ensure that funds were used for the intended purposes; (c) limited control by the Office over the effectiveness of assurance mechanisms for projects implemented by non-governmental organizations (NGOs) when another United Nations agency performed the managing agent role; and (d) high vacancy rates in the Office's field offices, which significantly hampered their effectiveness and capacity in coordinating complex humanitarian assistance operations.

Department of Economic and Social Affairs and regional commissions

30. OIOS conducted audits of the statistics subprogrammes of the Department of Economic and Social Affairs, the Economic Commission for Africa (ECA), the Economic and Social Commission for Asia and the Pacific (ESCAP) and the Economic Commission for Latin America and the Caribbean (ECLAC). The audits were selected to be conducted because of the risk that the statistics subprogrammes may not have adequate capacity and mechanisms to meet their objective of strengthening the production and use of high-quality statistics.

31. The audits concluded the following: (a) the Department of Economic and Social Affairs needed to explore the possibility of designating a senior official of the Department as United Nations Chief Statistician to strengthen the coordination of statistical matters with stakeholders; (b) the Department needed to conduct a customer satisfaction survey to obtain feedback on the usage and continued relevance of the Statistical Yearbook, a flagship publication that has been produced since 1948; (c) ECA and ECLAC needed to improve their procedures for validating Member States' compliance with international statistical standards; and (d) ESCAP did not have standard operating procedures for managing its statistical database.

Office of the President of the General Assembly

Audit of the United Nations Secretariat's engagement with selected non-governmental organizations and a related entity

32. The audit, conducted at the request of the Secretary-General, showed that due diligence procedures were not always complied with by the Secretariat before engagement with certain NGOs, which exposed the Organization to the risk that it could become involved with external parties whose interests may be at odds with those of the United Nations. OIOS also noted that the Department for General Assembly and Conference Management amended General Assembly document A/66/748 without complying with applicable procedures for document publishing.

33. An exhibition at United Nations Headquarters sponsored by one of the selected NGOs was not in compliance with applicable regulations, which could lead to the perception that the NGO was given preferential treatment or was favoured. Some staff members, who had received iPads distributed to them at an event co-sponsored by the related entity in August 2015, returned them to their respective executive offices only after the commencement of the audit, which indicated a need for dissemination of additional guidance to enhance staff members' awareness of their obligations in regard to gifts.

Audit of the management of the trust fund in support of the Office of the President of the General Assembly

34. Management was not involved in determining the resource requirements for the Office of the President of the General Assembly and in the fundraising activities undertaken by the Office to generate voluntary contributions. Therefore, the Department for General Assembly and Conference Management had no records relating to the resource requirements of the Office of the President of the General Assembly or their fundraising activities. The audit identified the need to strengthen coordination between the two offices.

35. Voluntary contributions of $1.3 million from three Member States had not been deposited in the trust fund in support of the Office of the President of the General Assembly. Instead, those contributions appeared to have been deposited in a separate bank account at the request of the President of the General Assembly of the sixty-eighth session. The audit identified the need to enhance transparency and reporting of contributions received by the Office of the President.

United Nations High Commissioner for Refugees

Vendor management and procurement activities

36. In 2015, United Nations High Commissioner for Refugees (UNHCR) field operations spent $688 million on acquiring goods and services. In 21 out of 25 audits of field operations, OIOS recommended improvements to vendor management and procurement practices. In the operations in Cameroon, the Democratic Republic of Congo, Djibouti Lebanon, South Sudan and Ukraine, critical recommendations were raised to address weaknesses in vendor registration and the lack of competitive and transparent procurement processes.

Monitoring of distribution of non-food items

37. In 2015, UNHCR distributed non-food items to persons of concern totalling $318 million. In the UNHCR operations in Cameroon, Libya and Ukraine, there was a need to address critical control deficiencies pertaining to insufficient monitoring of distributions of non-food items. Although all three operations subsequently implemented related OIOS recommendations, systemic control weaknesses were also identified in another nine operations audited, increasing the risk to UNHCR that distribution of non-food items was not properly monitored and controlled.

Monitoring of projects implemented by partners

38. In 2015, UNHCR spent $1.3 billion through its partnerships. In 23 out of 25 audits of UNHCR field operations, OIOS recommended improvements to monitoring of partners' project activities. In the operations in Cameroon, the Democratic Republic of the Congo and Egypt, there was a critical need to address lax controls for monitoring the use of funds provided to partners to implement projects.

Management of procurement entrusted to partners

39. OIOS conducted a thematic audit related to procurement undertaken by partners on behalf of UNHCR. The audit identified that none of the 16 field operations reviewed were conducting comprehensive assessments to determine whether it was more effective and efficient for procurement to be undertaken directly by UNHCR or through the partnership modality. In 12 of the 16 operations reviewed, partners' capacity for procurement had not been assessed, and in 11 operations the monitoring of procurement entrusted to partners was deficient. The centralized process at UNHCR headquarters of pre-qualifying partners was also slow. In addition, measures had not been systematically established to detect and prevent fraud in this inherently high-risk activity.

Management of partner personnel costs

40. OIOS conducted a thematic audit of UNHCR planning and monitoring controls of personnel-related costs provided to 54 partners operating in 12 field

operations. The audit identified that UNHCR needed (a) to further refine and elaborate guidelines to assist field operations in establishing uniform scales governing the UNHCR contribution to salaries of partner personnel that were consistent with local conditions; (b) to ensure partner salaries were fixed at levels commensurate with the established scales; and (c) to monitor whether partner personnel budgets were established on a sound basis.

Management of water, sanitation and hygiene programmes

41. OIOS conducted a thematic audit of UNHCR water, sanitation and hygiene (WASH) programmes at its headquarters in Geneva and in 12 field operations. The audit identified that UNHCR needed (a) to ensure all priority operations have appropriate local strategies for WASH interventions; (b) to develop and roll out the upgraded online platform for managing and analysing public health data, including WASH data; (c) to collect accurate baseline, target and population data for WASH programming; (d) to make concerted efforts to sustain the delivery of the minimum standards for the provision of WASH services; and (e) to address funding shortfalls and keep track of the cost of the delivery of WASH programmes.

Management of cash based interventions

42. OIOS conducted a thematic audit of UNHCR management of cash-based interventions covering the headquarters in Geneva and seven field operations. The audit identified that UNHCR needed (a) to finalize a strategic plan to articulate the business model, objectives and goals of cash-based interventions; (b) to strengthen partnerships with United Nations agencies and NGOs; (c) to carry out a comprehensive assessment of risks related to cash-based interventions at the global level; (d) to provide guidance to field operations on financial and administrative procedures for cash-based interventions; (e) to improve vulnerability criteria and targeting methodologies; and (f) to help field operations to put in place standard operating procedures for implementing cash-based intervention programmes.

Information and communications technology management

43. The OIOS review of the information and communications technology hosting services provided to UNHCR by third parties indicated that there was a need for UNHCR (a) to update its ICT strategy to reflect the use of hosting and cloud services; (b) to implement measures to facilitate physical verification of assets located at the site of a hosting services provider; and (c) to store off-site the information held in the premises of the same hosting services provider.

B. Inspection and Evaluation Division

44. During the reporting period, the OIOS Inspection and Evaluation Division issued nine non-peacekeeping reports, including three triennial reviews, of UNODC, the United Nations Environment Programme and the Office for the Coordination of Humanitarian Affairs, which were previously submitted to the Committee for Programme and Coordination.[1] As all reports are available on the OIOS website,

[1] Evaluations of the Department of Political Affairs, the International Tribunal for the Former Yugoslavia, UNHCR, ECE and ESCWA will be submitted to the Committee for Programme and Coordination for consideration during its session in June 2017.

together with management's response, only highlights from some of those reports are provided below.

Evaluation of the Department of Political Affairs (IED-16-004)

45. OIOS concluded that since the OIOS Inspection and Evaluation Division evaluation of the Department of Political Affairs in the period 2006-2008, the Department had adapted to the significant growth in field-based conflict prevention and resolution by reorienting its activities, structures and partnerships. It is currently providing support for almost all of the highest-criticality conflict settings and there is evidence that the Department's support has been effective. The entities it supports, particularly smaller and more backstopping-dependent missions, viewed positively the Department's achievements in adapting to its more field-focused role. OIOS noted that, despite that progress, other critical issues remain, namely, resource constraints have limited the Department's capacity to meet all needs; its strategic planning documents do not show how the Department of Political Affairs will focus its limited resources on other settings in need; early-warning analysis is lacking; and the Department is poorly positioned to oversee field-level accountability. Lastly, the Department still lacks a dedicated evaluation function with the independence and resources to generate objective, credible knowledge on performance, nearly a decade after the OIOS Inspection and Evaluation Division pointed out that gap.

Evaluation of the methods and work of the International Tribunal for the Former Yugoslavia (A/70/873-S/2016/441)

46. OIOS concluded that, between 2010 to 2015, the International Tribunal for the Former Yugoslavia (ICTY) systematically reported on its performance and activities to the Security Council and General Assembly, made steady progress in monitoring its judicial activities, and implemented a number of operational and procedural reforms. At the same time, ICTY focused on monitoring and implementing its activities rather than on demonstrating results in a clear, attributable and measurable manner. OIOS noted that there was an absence of clear indicators to enable a transparent assessment of work progress. Results-based management frameworks were ambiguous. More importantly, there was a lack of evidence to demonstrate how the operational and procedural reforms implemented over the years contributed to greater efficiency.

Evaluation of the Office of the United Nations High Commissioner for Refugees (IED-16-001)

47. OIOS reported that despite an increase in refugees in over half of the 21 mixed settings with both refugees and internally displaced persons over the past three years, UNHCR provided critical assistance and protection activities, maintaining or increasing the percentage of refugees assisted in most settings. However, challenges remained in reaching out-of-camp refugees. Through the framework established by the Inter-Agency Standing Committee, the role of UNHCR with internally displaced persons in mixed settings had become more defined and did not affect its broader mandated responsibilities for refugees in these settings, although some challenges with coordination were noted.

Evaluation of the Economic Commission for Europe (IED-16-003)

48. OIOS concluded that the Economic Commission for Europe (ECE) has effectively facilitated the development and implementation of critical conventions, regulations, norms and standards which have had both a regional and a global impact. In developing those products, ECE has effectively navigated extensive intergovernmental machinery that has placed large demands on its small secretariat. ECE has also faced competing, and at times, conflicting Member State demands and priorities stemming in part from different development needs, historical backgrounds and geopolitical interests. While many ECE products have been adopted and are useful in many countries that are not ECE member countries, it lacks a common vision and clear strategy for its regional and global roles. The 2030 Agenda for Sustainable Development provides a unique opportunity for the Economic Commission for Europe to map strategic partnerships and strengthen cross-sectoral work. ECE has already taken concrete steps to examine how its activities can contribute to the attainment of the Sustainable Development Goals and implementation of an ambitious and transformative agenda.

Evaluation of the Economic and Social Commission for Western Asia (IED-16-002)

49. OIOS concluded that ESCWA has operated in an environment characterized by protracted conflict and political instability that has affected social dynamics in the region and posed several challenges to its work. Against that backdrop, ESCWA provided an important platform for building regional consensus and facilitating decision-making on items on the global agenda. While ESCWA has addressed the main priorities of its member States, it lacks a more systematic and regular approach to fully addressing newly emerging issues in the region. Further, its knowledge generation, through its research and analysis work, has not been fully utilized to increase awareness of development in the region, and while its advisory services have been generally well received, their influence on policy has not been widespread. As member States focus on the 2030 Agenda for Development, ESCWA has played a key role in facilitating a regional position on the Sustainable Development Goals and on developing a strategy to move forward in support of their implementation.

Secretariat evaluation scorecards for the biennium 2012-2013 (IED-15-009)

50. The OIOS evaluation scorecards, compiled for the second time in November 2015, presented a detailed assessment of evaluation practice and capacity across the 32 Secretariat entities. This assessment covered the biennium 2012-2013 and was based on 17 indicators of evaluation practice. They were used to identify where gaps existed and what improvements were needed to strengthen capacity at the entity level. Related to these scorecards, OIOS, in its report entitled "Strengthening the role of evaluation and the application of evaluation findings on programme design, delivery and policy directives" (A/70/72), had recommended specific actions to strengthen evaluation capacity. These recommendations, which were endorsed by the General Assembly in its resolution 70/8 of 13 November 2015, called for all Secretariat entities to strengthen their evaluation capacity, including, specifically, that those entities that do not currently have an evaluation policy (the Department for General Assembly and Conference Management, the Department of Public Information, the Department of Safety and Security, the Office of Legal Affairs, the Office of the Special Adviser on Africa, the United Nations Office at Geneva, the United Nations Office at Nairobi and the United Nations Office at Vienna) should develop one.

C. Investigations Division

51. From 1 July 2015 to 30 June 2016, 229 matters pertaining to non-peacekeeping operations were reported to the Investigations Division, representing an increase of 29 per cent over the previous year, and comprising 40 per cent of all reported matters. Following evaluation by the Intake Committee, 64 matters were assigned internally for OIOS investigations, and 95 matters were referred to other entities.

52. In August 2015, the Investigations Division changed the conventional descriptors under which investigations and other tasks are categorized, to more accurately reflect the current operating environment. The new categories include: "criminal activity", "fraud", "misuse of office", "prohibited conduct", "recruitment" and "retaliation".[2] Table 1 shows the categories of the 95 referrals and 64 matters assigned for internal OIOS investigation during the period.

53. The number of non-peacekeeping matters that were referred to other entities increased by 9 per cent from the previous year, and by 67 per cent compared with two years ago. Average processing time for referrals decreased to 50 days, compared with 57 days the previous year and 97 days two years prior.

Table 1
Predicated investigations and referrals on non-peacekeeping activities by category

Category[a]	*Number of OIOS investigations*	*Percentage of all OIOS investigations*	*Referrals issued*	*Percentage of all referrals issued*
Criminal activity	12	19	5	5
Financial	7	11	8	8
Fraud	13	20	6	6
Inventory/Assets	–	–	1	1
Management	1	2	2	2
Misuse of office	13	20	9	9
Personnel	5	8	33	35
Procurement	4	6	3	3
Programmatic	1	2	2	2
Prohibited conduct	3	5	9	9
Recruitment	1	2	14	15
Retaliation	2	3	1	1
Sexual exploitation and abuse	2	3	2	2
Total[b]	**64**	**100**	**95**	**100**

[a] Categories introduced in mid-2015: "criminal activity", "fraud", "misuse of office", "prohibited conduct", "recruitment" and "retaliation". Categories discontinued in mid-2015: "inventory/assets", "programmatic" and "sexual harassment".

[b] Total includes six investigations and seven referrals that were received prior to 1 July 2015.

[2] Prohibited conduct includes discrimination, harassment, sexual harassment and abuse of authority (see ST/SGB/2008/5).

Investigation reports issued during the reporting period

54. In total, 48 non-peacekeeping investigation reports were issued during the reporting period (see table 2). In 36 of those reports, the allegations were substantiated, while in 12 they were not.

Table 2
Non-peacekeeping investigation reports issued

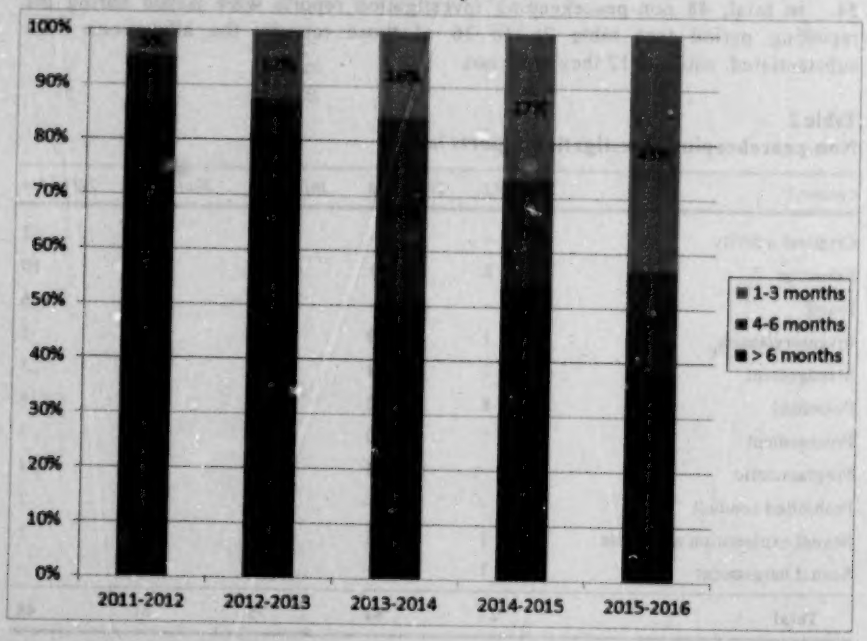
Category[a]	*2011-2012*	*2012-2013*	*2013-2014*	*2014-2015*	*2015-2016*
Criminal activity	–	–	–	–	2
Financial	8	51	37	15	10
Fraud	–	–	–	–	6
Inventory/assets	1	3	1	3	1
Management	1	4	3	4	3
Personnel	8	12	21	14	16
Procurement	7	10	10	10	3
Programmatic	–	1	3	2	4
Prohibited conduct	–	–	–	–	2
Sexual exploitation and abuse	1	1	–	1	1
Sexual harassment	1	–	–	2	–
Total	**27**	**82**	**75**	**51**	**48**

[a] Categories introduced in mid-2015: "criminal activity", "fraud", "misuse of office", "prohibited conduct", "recruitment" and "retaliation". Categories discontinued in mid-2015: "inventory/assets", "programmatic" and "sexual harassment".

55. For the 48 reports issued during the period, the average time taken to complete the investigations and issue the report was 14 months. To address older cases, the Investigations Division conducted a thorough review of ageing cases and deployed additional resources as necessary to assist in their completion. The net result has been a marked decline in the number of very old cases, as can be seen in figure IV. At the end of the reporting period, there were 58 matters under investigation for non-peacekeeping operations; those had been pending for an average of six months, with 62 per cent pending for six months or less. That was a significant improvement compared with the previous year, in which 51 non-peacekeeping matters were under investigation at the end of the reporting period, with cases pending an average of 11 months, and 29 per cent pending for less than six months.

56. The OIOS target for completion of investigations is six months from the date of receipt. Since 30 June 2012, the number of pending cases exceeding the six-month target has decreased from 86 per cent to 38 per cent of the overall caseload. At 30 June 2012, 14 per cent of the ongoing caseload had been within the target range, compared with 62 per cent as at 30 June 2016.

Figure IV
Ageing of ongoing caseload at end of fiscal year



Notable case summaries

57. Highlights of some of the non-peacekeeping investigations completed during the reporting period are provided below. All substantiated cases have been referred to the relevant programme managers for appropriate action.

58. OIOS conducted an investigation into a report of possible insurance fraud by a staff member in ECLAC, who had since tendered his resignation. The investigation revealed that, as part of his 198 claims for expense reimbursement on behalf of himself and his family, the staff member had submitted over 250 falsified invoices and had been unduly reimbursed a total amount of $170,966.57. OIOS issued the investigation report in November 2015, and it is under consideration by the Office of Legal Affairs for referral to national authorities and recovery of financial loss. (*Case No. 0084/15*)

59. OIOS conducted investigations into reported unauthorized activities and conflict of interest by staff members at the United Nations Office at Vienna/UNODC. The investigations found that a UNODC programme manager had misused the knowledge and contacts gained by virtue of his position for personal gain and to further the aim of his private consultancy firm, including unfairly influencing the award of contracts. The staff member regularly utilized his official working hours and entitlements, as well as the Organization's resources, for the benefit of his consultancy firm. In addition, he facilitated the recruitment of a consultant as an independent evaluator for a project that he managed in UNODC, failing to disclose the conflict of interest presented by the fact that the consultant was also a director of the staff member's consultancy firm. The staff member

resigned before completion of the investigation and the issue of the investigation report in January 2016. Following its receipt of the OIOS investigation report, the United Nations Office at Vienna/UNODC referred the case to the Office of Human Resources Management for disciplinary action. On 28 January 2016, a note was placed in the staff member's official status file to prevent his re-employment. UNODC is currently in the process of implementing other recommendations of OIOS, including taking appropriate action against the consultancy firm and considering conducting an independent evaluation of the project that the former staff member had managed. (*Case No. 0337/14*)

60. Further, the investigation established that both the wife and a subordinate of the staff member — themselves staff members at the United Nations Office at Vienna and UNODC, respectively — had also undertaken work on behalf of the consultancy firm, including facilitating the sale of shares to government officials of a Member State. The investigation reports were issued in July and October 2015, respectively, and are under consideration by the Office of Human Resources Management for disciplinary action. (*Case Nos. 0132/15, 0143/15*)

61. At the United Nations Office at Geneva, an OIOS investigation found that a staff member failed to exercise proper oversight and supervision of a subordinate, which enabled the latter to improperly favour a bidder in a procurement exercise. OIOS issued the investigation report in July 2015, and written reprimands were issued by the Office for both implicated individuals on 25 January 2016 and placed in their official status files. (*Case No. 0303/14*)

62. OIOS conducted an investigation into possible fraud related to funding in the amount of $343,070 provided by the Somalia Common Humanitarian Fund to a Somali NGO for two humanitarian projects in 2011. The investigation was initiated in 2014 and established that the NGO had submitted a portion of invoices and receipts related to project expenses for which the existence of the vendors could not be verified. Further, the endorsements of beneficiaries within distribution lists had been duplicated, and bank documentation provided during the investigation and in support of project activities had also been found to be fraudulent. OIOS issued the investigation report in May 2016. In response to the recommendations of OIOS, the Office for the Coordination of Humanitarian Affairs confirmed that the NGO had been suspended and had not received any funding since 2011. A referral to national authorities is under consideration. (*Case No. 0127/14*)

63. It was reported that a Somali NGO had been implicated in the possible diversion of donor funds provided by the Somalia Common Humanitarian Fund for the implementation of three humanitarian aid projects in 2011 worth $1,117,762. Despite multiple requests by OIOS, the NGO failed to cooperate with the investigation and provide any documentation in relation to the three projects. Further, OIOS found that the offices of the NGO had been vacated. The investigation report was issued in February 2016. In response to the recommendations of OIOS, the Office for the Coordination of Humanitarian Affairs confirmed that the NGO had been declared ineligible for funding from the Somalia Common Humanitarian Fund and that it would remain so, pending compliance with agreements of the Fund, which provide for access to project-related books and records. (*Case No. 0142/14*)

64. OIOS investigated a Somali NGO that had been engaged to implement four humanitarian aid projects during the period 2012 to 2014. The projects had been

funded by the Somalia Common Humanitarian Fund in the amount of $779,454, of which $665,310 had been disbursed. The investigation revealed that staff of the NGO had fabricated bank documents in support of project expenses and outcomes. In addition, the existence of most of the project vendors of the NGO could not be established. Although there existed traces of very limited project implementation, OIOS concluded that owing to the absence of genuine banking and reporting documents, the full amount of the reported project expenditure of the NGO remained unsubstantiated. OIOS issued the investigation report in June 2016. In response to the recommendations of OIOS, the Office for the Coordination of Humanitarian Affairs confirmed that the NGO had been declared ineligible for funding from the Somalia Common Humanitarian Fund, and that, in consultation with the Office of Legal Affairs, efforts are under way to recover unsubstantiated project funds. (*Case No. 0134/15*)

65. OIOS conducted an investigation on possible diversion of funds from the Somalia Common Humanitarian Fund by an NGO engaged to implement three humanitarian aid projects during the period 2011 to 2013. The funding totalled $1,013,106, of which $1,007,012 had been disbursed. According to the investigation, the NGO had submitted fraudulent bank documents, a portion of invoices and receipts related to project implementation expenses were fraudulent and the existence of many of the high-value project vendors could not be confirmed. The NGO did not provide OIOS with authorization for obtaining genuine banking records that would allow verification of actual project expenditure. As a result, OIOS was not able to determine the extent to which the funds of the Somalia Common Humanitarian Fund were used for project implementation. The investigation report was issued in December 2015. In response to the OIOS recommendations, the Office for the Coordination of Humanitarian Affairs confirmed that the NGO had been suspended in 2014 and was ineligible for funding from the Somalia Common Humanitarian Fund. The Office for the Coordination of Humanitarian Affairs is working with the Office of Legal Affairs on the dispute settlement process with the NGO. (*Case No. 0143/14*)

66. A Somali NGO informed the Office for the Coordination of Humanitarian Affairs that one of its employees had opened a fraudulent bank account in the name of the NGO and diverted project funds from the Somalia Common Humanitarian Fund to that account. The NGO had been engaged to implement four humanitarian aid projects totalling $848,860, of which $732,300 had been disbursed. The OIOS investigation found that the employee of the NGO had opened a bank account in the name of the NGO, without the knowledge of its management, by using stolen identity documents, and presented it as the legitimate working account of the NGO, whereupon funds from the Somalia Common Humanitarian Fund were disbursed to that account. OIOS established that $334,452 had been misappropriated through the fraudulent account. In addition, despite the claims of the NGO that the balance of funds had consisted of its own reserves and that projected activities had been implemented to a significant degree, OIOS found that $106,178 of project expenditures reported by the NGO had been fraudulently claimed or duplicated against projects funded by other donors, or remained otherwise unsubstantiated. As the Office for the Coordination of Humanitarian Affairs is still withholding $59,226 from the third project, the total loss to the Somalia Common Humanitarian Fund based on the OIOS investigation amounts to approximately $242,952. The investigation report was issued in December 2015, and the recommendations were

accepted by the Office for the Coordination of Humanitarian Affairs, which indicated that the NGO had been ineligible for funding from the Somalia Common Humanitarian Fund since July 2013. On 6 February 2016, the NGO was notified of the OIOS findings with a view to finding an amicable settlement. On 21 July 2016, the lawyer for the NGO informed the Office for the Coordination of Humanitarian Affairs that the court case against the implicated NGO employee would be continued in October 2016. It was agreed that the NGO would formally respond to the OIOS investigation with written documentation addressing the findings and documenting the legal case and follow-up. (*Case No. 0082/15*)

67. OIOS conducted investigations into various fraudulent schemes reported to have taken place on the premises of United Nations Office at Nairobi. The cases predominantly related to schemes in which staff members were complicit with individuals external to the Organization in executing fraudulent supply contracts, and/or employment offers, in exchange for facilitation fees. The OIOS investigations established that the staff members had facilitated the entry of non-United Nations parties into the complex of the Office for the sole purpose of providing the assurance that the fraudulent contracts and offers were indeed associated with the Organization. In some of those meetings, which were conducted in open areas of the complex or in meeting rooms of various United Nations agencies, the staff members invited third-party external individuals to misrepresent themselves as United Nations officials. OIOS issued the relevant investigation reports during the period January to June 2016. The recommendations for appropriate action, including referral to national authorities, are under consideration by the Office and the Office of Legal Affairs. Case No. 0569/15 is under consideration for disciplinary proceedings by the Office of Human Resources Management of the Department of Management. (*Case Nos. 0437/14, 0569/15, 0085/16*)

VI. Mandated reporting requirements

A. Capital master plan

68. In accordance with General Assembly resolution 62/87, OIOS is responsible for reporting on the activities of the Capital Master Plan Audit Section.

Audit of the closure of the capital master plan

69. The final audit of the capital master plan was conducted during the period February to April 2015. The audit was conducted to assess the adequacy and effectiveness of the Office of the Capital Master Plan governance, risk management and control processes regarding effective closure of the project. The closure of the capital master plan was initiated through the preparation of a close-out plan. The plan had a schedule of activities in priority order and full quantification of the estimated project costs for the outstanding activities as required by the liquidation manual. There were delays in clearing punch list items, which delayed the closure of all the guaranteed maximum price contracts. To facilitate their orderly closure, the Office of the Capital Master Plan agreed with the Under-Secretary-General for Management that a core team of the Office's staff would be retained until 31 October 2015 to finalize the remaining close-out activities under the auspices of

Office of Central Support Services. Adequate arrangements for the handover of documents and new systems were largely in place and the archiving plan was adequate.

International Residual Mechanism for Criminal Tribunals in Arusha

Audit of the construction of a new office facility for the International Residual Mechanism for Criminal Tribunals in Arusha

70. The International Residual Mechanism for Criminal Tribunals in Arusha established a project management team for its new $7.9 million office facility and put in place adequate oversight mechanisms for monitoring and reporting on its progress. A consulting firm supported the project management team in the appraisal, design and tendering process for the contractor and subcontractors and the day-to-day monitoring of the construction. The Mechanism satisfactorily took action to develop a procedure to outline the internal steps for processing contractor claims expeditiously and revise the project schedule to align it with the construction contract.

B. Construction of additional office facilities at the Economic Commission for Africa in Addis Ababa

71. Pursuant to General Assembly resolution 69/262, in which the Assembly emphasized the need for OIOS to examine whether the Financial Regulations and Rules and established procurement policies and procedures were complied with in constructing internal access roads and a parking facility at ECA, OIOS conducted an audit of the management of construction activities and related processes in ECA during the period from March to May 2016. The results of the audit are to be finalized by the end of July 2016 and included in the next annual report.

C. United Nations Compensation Commission

72. The Compensation Commission was created in 1991 as a subsidiary organ of the Security Council to process claims and pay compensation for losses and damages suffered as a direct result of Iraq's invasion and occupation of Kuwait. Successful claimants are paid out of the Compensation Fund, which receives 5 per cent of Iraqi oil export revenues.

73. In December 2014, the Governing Council of the United Nations Compensation Commission adopted its decision 272, to postpone deposits to the Compensation Fund until January 2016. In October 2015, the Governing Council adopted decision 273, to postpone the deposits to the Compensation Fund for one more year, to January 2017. As a result of those decisions, no payments were made during 2015 and 2016. Consequently, no audit work was done during that period. OIOS plans to conduct a follow-up audit of liquidation preparedness in December 2016.

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Report on the activities of the Office of Internal Oversight Services

Report on the activities of the Office of Internal Oversight Services for the period from 1 July 2015 to 30 June 2016

Addendum

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* A/71/150.

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Abbreviations and acronyms

AMISOM	African Union Mission in Somalia
BINUCA	United Nations Integrated Peacebuilding Office in the Central African Republic
DESA	Department of Economic and Social Affairs
DFS	Department of Field Support
DGACM	Department for General Assembly and Conference Management
DM	Department of Management
DPA	Department of Political Affairs
DPI	Department of Public Information
DPKO	Department of Peacekeeping Operations
DSS	Department of Safety and Security
ECA	Economic Commission for Africa
ECE	Economic Commission for Europe
ECLAC	Economic Commission for Latin America and the Caribbean
EOSG	Executive Office of the Secretary-General
ESCAP	Economic and Social Commission for Asia and the Pacific
ESCWA	Economic and Social Commission for Western Asia
ICT	Information and communications technology
ICTR	International Criminal Tribunal for Rwanda
ICTY	International Tribunal for the Former Yugoslavia
ISDR	International Strategy for Disaster Reduction
ITC	International Trade Centre
MICT	International Residual Mechanism for Criminal Tribunals
MINUSCA	United Nations Multidimensional Integrated Stabilization Mission in the Central African Republic
MINUSMA	United Nations Multidimensional Integrated Stabilization Mission in Mali
MINUSTAH	United Nations Stabilization Mission in Haiti
MONUSCO	United Nations Organization Stabilization Mission in the Democratic Republic of the Congo
OCHA	Office for the Coordination of Humanitarian Affairs
ODA	Office of Disarmament Affairs

OHRLLS	Office of the High Representative for the Least Developed Countries, Landlocked Developing Countries and Small Island Developing States
OHCHR	Office of the United Nations High Commissioner for Human Rights
OICT	Office of Information and Communication Technology
OIOS	Office of Internal Oversight Services
OLA	Office of Legal Affairs
OOSA	Office for Outer Space Affairs
PBSO	United Nations Peacebuilding Support Office
RSCE	Regional Service Centre in Entebbe, Uganda
UNAIDS	Joint United Nations Programme on HIV/AIDS
UNAMA	United Nations Assistance Mission in Afghanistan
UNAMI	United Nations Assistance Mission for Iraq
UNAMID	African Union-United Nations Hybrid Operation in Darfur
UNCCD	United Nations Convention to Combat Desertification
UNCTAD	United Nations Conference on Trade and Development
UNDOF	United Nations Disengagement Observer Force
UNEP	United Nations Environment Programme
UNESCO	United Nations Educational, Scientific and Cultural Organization
UNFCCC	United Nations Framework Convention on Climate Change
UNFICYP	United Nations Peacekeeping Force in Cyprus
UN-Habitat	United Nations Human Settlements Programme
UNHCR	Office of the United Nations High Commissioner for Refugees
UNICEF	United Nations Children's Fund
UNICRI	United Nations Interregional Crime and Justice Research Institute
UNIFIL	United Nations Interim Force in Lebanon
UNIOGBIS	United Nations Integrated Peacebuilding Office in Guinea-Bissau
UNISFA	United Nations Interim Security Force for Abyei
UNITAR	United Nations Institute for Training and Research
UNJSPF	United Nations Joint Staff Pension Fund
UNJSPF-IMD	United Nations Joint Staff Pension Fund-Investment Management Division
UNMIK	United Nations Interim Administration Mission in Kosovo
UNMIL	United Nations Mission in Liberia

UNMISS	United Nations Mission in South Sudan
UNMOGIP	United Nations Military Observer Group in India and Pakistan
UNOCI	United Nations Operation in Côte d'Ivoire
UNODC	United Nations Office on Drugs and Crime
UNOG	United Nations Office at Geneva
UNON	United Nations Office at Nairobi
UNOV	United Nations Office at Vienna
UNSCO	Office of the United Nations Special Coordinator for the Middle East Peace Process
UNSCOL	Office of the United Nations Special Coordinator for Lebanon
UNSOA	United Nations Support Office for the African Union Mission in Somalia
UNSOM	United Nations Assistance Mission in Somalia
UNSOS	United Nations Support Office in Somalia
UNSSC	United Nations System Staff College
UNSMIL	United Nations Support Mission in Libya
UNTSO	United Nations Truce Supervision Organization
UN-Women	United Nations Entity for Gender Equality and the Empowerment of Women
UNU	United Nations University
UNV	United Nations Volunteers programme
WIPO	World Intellectual Property Organization

I. Introduction

1. The present addendum provides information about the status of implementation of recommendations issued by the Office of Internal Oversight Services (OIOS). The report is divided into five main sections (II-VI). Section II provides an overall assessment of the implementation of recommendations. Section III provides a breakdown of open recommendations, by United Nations entity. Section IV includes a list of critical recommendations of which the implementation is past due. Section V includes OIOS recommendations with financial implications. Section VI consists of a list of all of the oversight reports issued by OIOS between 1 July 2015 and 30 June 2016.

II. Overall assessment of the implementation of recommendations

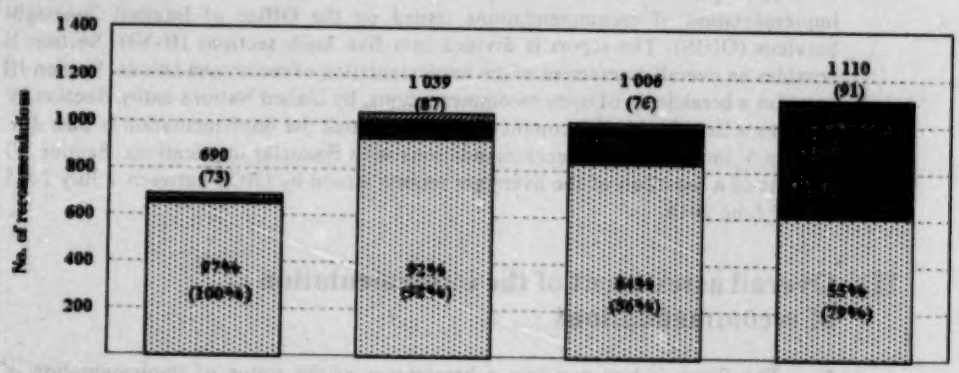
2. The figure below provides a breakdown of the status of implementation of recommendations issued from 1 January 2012 to 31 December 2015, including the implementation rate for each of those calendar years.[1] During the period from 1 January to 31 December 2015, OIOS issued 1,110 recommendations to United Nations entities. Of those, 91 (8 per cent) were deemed critical. As at 31 December 2015, programme managers had implemented 604 (55 per cent) of all the recommendations issued during the calendar year, including 72 (79 per cent) of the critical recommendations issued during 2015.[2]

[1] The most recent follow-up of important recommendations was carried out in January 2016 for recommendations issued as at 31 December 2015, in accordance with the new follow-up schedule established in 2011 (see A/67/297 (Part I)). Critical recommendations due for implementation are followed up on a quarterly basis; therefore their status is as at 30 June 2016 for recommendations issued up to the end of December 2015. The information given in the figure is provided by calendar year to ensure compatibility with past calendar years and to ensure consistency with the performance data used in the senior managers' compacts.

[2] It is to be noted that the implementation rates of all recommendations and of critical recommendations are based on the total number of implemented recommendations divided by the number of recommendations issued, excluding those that have been closed.

Figure I

Status of recommendations issued from 1 January 2012 to 31 December 2015 as at 30 January 2016, and implementation rates[a]



	2012	*2013*	*2014*	*2015*
Closed	23 (4)	29 (1)	18 (0)	5 (0)
Pending	20 (0)	83 (2)	161 (11)	501 (19)
Implemented	647 (69)	927 (84)	827 (65)	604 (72)

[a] Critical recommendations and the corresponding implementation rates are given in parentheses. A recommendation may be "closed" when, inter alia, it is overtaken by events or when management accepts responsibility for residual risk arising from the non-implementation of the recommendation.

III. Analysis of open recommendations

3. Table 1 provides information about the status of all outstanding recommendations issued up to the end of 30 June 2016 for each United Nations department/office. Of the 1152 recommendations issued as at 30 June 2016, there were 51 critical recommendations outstanding (4 per cent), the implementation of 27 of which was past due (i.e., the target date had been missed) and of 24 was not yet due. Specific information on critical recommendations for which implementation is overdue, including the management's response, is provided in section IV.

Table 1

Breakdown of open recommendations by status and implementation schedule for all outstanding critical recommendations issued up to 30 June 2016

	Outstanding recommendations			*Critical recommendation implementation schedule*		
	Total	*Important*	*Critical*	*Second half of 2016*	*2017 and beyond*	*Past due*
DESA	8	8				
DFS	126	120	6	3	2	1
DGACM	6	6				
DM	109	101	8	5	2	1
DPA	11	11				
DPI	2	2				
DPKO	30	29	1	1		
DSS	4	4				
ECA	13	13				
ECE	7	7				
ECLAC	7	7				
EOSG	12	12				
ESCAP	8	8				
ESCWA	6	6				
ICTY	4	4				
ISDR	2	2				
ITC	3	3				
MICT	12	12				
MINUSCA	6	5	1			1
MINUSMA	27	23	4	1		3
MINUSTAH	24	20	4	2	1	1
MONUSCO	20	20				
OCHA	31	31				
ODA	1	1				
OHCHR	19	19				
OHRLLS	2	2				
OLA	2	2				
OOSA	1	1				
PBSO	2	2				
UNAIDS	1	1				
UNAMA	8	8				
UNAMI	33	33				
UNAMID	17	16	1			1
UNCCD	3	3				
UNCTAD	22	22				

	Outstanding recommendations			Critical recommendation implementation schedule		
	Total	Important	Critical	Second half of 2016	2017 and beyond	Past due
UNDOF	4	4				
UNEP	15	15				
UNESCO	3	3				
UNFCCC	13	13				
UNFICYP	2	2				
UN-Habitat	29	27	2			2
UNHCR	161	148	13	3	1	9
UNICRI	5	5				
UNIFIL	13	13				
UNISFA	4	3	1			1
UNITAR	4	4				
UNJSPF	23	23				
UNJSPF-IMD	32	32				
UNMIK	7	7				
UNMIL	15	15				
UNMISS	29	28	1			1
UNMOGIP	5	5				
UNOCI	31	30	1			1
UNODC	24	24				
UNOG	16	16				
UNON	32	31	1			1
UNOV	10	10				
UNSCO	2	2				
UNSCOL	7	7				
UNSOS	70	63	7	3		4
UNSSC	2	2				
UNTSO	1	1				
UNU	1	1				
UN-Women	3	3				
Total	**1 152**	**1 101**	**51**	**18**	**6**	**27**

IV. Critical recommendations for which implementation is past due

4. Table 2 provides details of critical recommendations for which implementation is overdue, together with the management's latest update on the progress made to date.

Table 2
Critical recommendations for which implementation is past due

Entity	*Assignment number*	*Recommendation*	*Risk category*	*Report date*	*Target date*	*New estimated completion date*
DFS	AT2015/615/01	DFS, in coordination with OICT, should ensure compliance with the Organization's policies for ICT initiatives by: (a) establishing a project board to direct and monitor the implementation of the electronic fuel management system (EFMS-2) in all missions, and (b) updating the high-level business case for EFMS-2 to confirm its viability. *Client response July 2016: part (a) implemented; part (b) in progress.*	Governance	16 October 2015	30 June 2016	–
DM	AH2013/513/04	OICT should institute, through the established ICT governance structures, measures to ensure full compliance with the ICT Project Management Framework for all ICT initiatives undertaken in the Secretariat. *Client response July 2016: the recommendation will be incorporated into the overall OICT governance process during 2016.*	Compliance	13 November 2014	30 June 2016	3 December 2016
MINUSCA	AP2014/637/01	Confidential. *Client response April 2016: in progress*	Human resources	29 September 2015	31 December 2015	31 July 2016
MINUSMA	AP2014/641/01	Confidential. *Client response April 2016: in progress*	Operational	8 December 2014	1 March 2015	31 March 2016
MINUSMA	AP2014/641/04	MINUSMA should take action to fill vacant posts in the fuel unit and once completed: (a) fully implement a quality assurance and fraud deterrent system for analysing and monitoring fuel consumption; (b) provide contingents with adequate training on	Governance	19 June 2015	30 June 2015	30 June 2016

Entity	Assignment number	Recommendation	Risk category	Report date	Target date	New estimated completion date
		the fuel consumption reporting system; and (c) establish a mechanism to reconcile aviation fuel received against the contractor's invoices and investigate any discrepancies. *Client response April 2016: fraud deterrent system for analysing and monitoring fuel consumption is being established.*				
MINUSMA	AP2014/641/04	MINUSMA should: establish standard operating procedures for the provision of fuel to United Nations entities and other parties; and recover the estimated $4.5 million of outstanding accounts receivable for fuel supplied to non-MINUSMA entities for the period from July 2013 to February 2015. *Client response April 2016: standard operating procedure being finalized.*	Financial	19 June 2015	31 December 2015	30 June 2016
MINUSTAH	AP2014/683/01	MINUSTAH should implement an action plan to withdraw excess vehicles held by different sections and redeploy or dispose of excess vehicles, including those in stock. *Client response July 2016: reduction of excess vehicles under way.*	Compliance	8 December 2014	30 June 2015	30 September 2016
UNAMID	AP2012/634/04	Confidential. *Client response July 2016: implementation in progress.*	Operational	20 June 2013	31 July 2013	30 March 2017
UN-Habitat	AA2014/250/01	UN-Habitat should at all times, perform due diligence to assess the technical, financial, managerial and administrative capacities of implementing partners, as prescribed by the policy statement on partnerships with non-governmental and civil society organizations. *Client response July 2016: A draft policy is*	Compliance	5 December 2014	30 June 2015	30 September 2016

Entity	Assignment number	Recommendation	Risk category	Report date	Target date	New estimated completion date
		now at an advanced stage of finalization.				
UN-Habitat	AA2014/250/01	UN-Habitat should follow up, account for and recover project assets in the custody of implementing partners, especially for those projects that have been terminated. *Client response July 2016: resolution of outstanding case pending.*	Operational	5 December 2014	30 June 2015	30 June 2016
UNHCR	AR2012/112/03	UNHCR should engage the Government of Ethiopia to seek redress for the breaches of the country agreement, the implementing partner agreement, and the provisions of the right of use agreements by the Government implementing partner. *Client response July 2015: the UNHCR representation stated that the approval to transfer ownership of the vehicles from UNHCR to the partner and the return of United Nations number plates to the Government of Ethiopia was finalized. The UNHCR representation would continue making efforts to ensure that the partner fully implements the audit recommendation.*	Governance	25 March 2013	31 December 2013	–
UNHCR	AR2013/141/03	The UNHCR representation in Afghanistan, in conjunction with the Bureau for Asia and the Pacific, should: (a) undertake a review of the project implemented by the partner to ascertain the extent to which project objectives were achieved and whether value for money was obtained; and (b) review payments made to the partner, in the context of the deliverables actually	Financial	30 May 2014	30 September 2014	–

Entity	Assignment number	Recommendation	Risk category	Report date	Target date	New estimated completion date
		provided, and recover any payments that are considered to be excessive. *Client response May 2015: recovery process is under way.*				
UNHCR	AR2014/112/01	The UNHCR regional support hub in Kenya should establish appropriate local procedures to ensure that: (a) the regional officers' work plans are focused on high-risk areas and operational priorities and include specific mission plans to the countries in the region together with the required travel resources; (b) for every support mission, a report is prepared, reviewed and sent to the relevant country representative; and (c) the status of implementation of recommendations contained in the regional officers' mission reports is systematically monitored. *Client response December 2015: responsibility for monitoring mission-related recommendations will be transferred to the parent units at UNHCR headquarters as of January 2016.*	Strategy	30 December 2014	31 March 2015	–
UNHCR	AR2014/131/06	The UNHCR representation in Lebanon should establish procedures for: (a) "test-checking" hospital bills for accuracy before releasing payments; (b) monitoring whether hospitals systematically extend discounted rates to refugees; (c) ensuring that the third-party administrator has regular validation checks built into its computerized system used for billing; and (d) monitoring and enforcing the requirement of the third-party	Financial	22 September 2015	31 December 2015	29 February 2016

Entity	Assignment number	Recommendation	Risk category	Report date	Target date	New estimated completion date
		administrator to provide proof of payment for all audited and paid bills in a timely manner. *Client response January 2016: was in the process of clarifying the discrepancies.*				
UNHCR	AR2015/110/01	The UNHCR regional representation in the Democratic Republic of the Congo should: (a) install adequate infrastructure in all locations to allow effective measurement of receipt, issuance and stock-taking of fuel; and (b) implement procedures for accounting for fuel transfers between locations, assessing monthly fuel consumption reports and ensuring that reported consumption rates are based on functioning odometers. *Client response February 2016: implementation in progress. Actions/measures related to fuel transportation and storage as well as odometers are in place.*	Operational	14 October 2015	31 March 2016	–
UNHCR	AR2015/110/03	The UNHCR representation in Cameroon should enforce the requirement to: (a) establish a multifunctional monitoring team; and (b) develop a detailed risk-based plan for monitoring the accuracy and completeness of project activities reported on by partners, the related expenditures, and the adequacy of the partners' financial systems and procedures. *Client response April 2016: multifunctional team was established. Other parts of implementation in progress.*	Operational	3 December 2015	30 June 2016	–

Entity	*Assignment number*	*Recommendation*	*Risk category*	*Report date*	*Target date*	*New estimated completion date*
UNHCR	AR2015/110/03	The UNHCR representation in Cameroon should: (a) implement appropriate management supervision arrangements to ensure compliance with the policy and procedures on procurement undertaken by partners with UNHCR funds; (b) assess the partners' pre-qualification status, as well as their capacity to undertake procurement effectively and provide value for money to UNHCR, before entrusting procurement to them; and (c) ensure that the Implementing Partnership Management Committee reviews all requests for entrusting procurement to partners before the representative's approval. *Client response April 2016: progress made with the prequalification of partners.*	Operational	3 December 2015	31 June 2016	–
UNHCR	AR2015/112/02	The UNHCR representation in South Sudan should develop and implement an action plan that assigns adequate resources and clear responsibilities, including for monitoring by management and oversight by the Local Asset Management Board, to ensure that all assets are physically verified, records are updated and missing items are accounted for. *Client response June 2016: asset verification is under way.*	Compliance	18 May 2016	30 June 2016	–
UNHCR	AR2015/131/02	The UNHCR mission in Libya should: (a) develop a protection and operations strategy, including performance targets that take into account the most likely operating environment as well as alternative targets based on one or more	Strategy	14 April 2016	31 May 2016	–

Entity	Assignment number	Recommendation	Risk category	Report date	Target date	New estimated completion date
		other possible operational scenarios; (b) implement procedures to accurately report on its performance indicators in the UNHCR results-based management system, FOCUS; and (c) at midyear, assess the relevance of the strategy in place and, if necessary, revise the strategy and the related targets and indicators. *Client response April 2016: targets for the 2016 operation plan were developed, best practices on remote management were adopted; related strategy, targets and indicators will be assessed and revised.*				
UNISFA	AP2014/635/03	Confidential. *Client response July 2016: implementation in progress.*	Strategy	27 April 2015	31 August 2015	30 June 2016
UNMISS	AP2014/633/03	UNMISS should implement adequate procedures for maintaining recruitment records and properly supervise staff responsible for doing so. *Client response April 2016: partial implementation. A new comprehensive checklist is being reviewed.*	Human resources	1 September 2015	30 November 2015	30 June 2016
UNOCI	AP2013/640/07	Confidential. *Client response July 2016: implementation in progress.*	Compliance	18 July 2014	30 December 2014	31 December 2016
UNON	AT2010/211/01	The UNON ICT Service: (a) appoint a dedicated Information Security Officer reporting to the Chief of the Service to oversee and drive the implementation of a comprehensive and risk-based information security programme; (b) include information security requirements in customer service-level agreements to ensure that information security requirements are adequately	Strategy	23 December 2010	31 December 2014	31 December 2015

Entity	Assignment number	Recommendation	Risk category	Report date	Target date	New estimated completion date
		addressed in a proactive manner; and (c) arrange an independent assessment of its information security programme at least once a year. *Client response August 2016: work in progress, awaiting resources.*				
UNSOS	AP2013/638/05	UNSOA should monitor bulk fuel issued to AMISOM and its consumption by: (a) enforcing AMISOM reporting procedures and requirements; (b) providing regular training to AMISOM personnel in charge of fuel handling and monitoring; and (c) regularly analysing consumption patterns to identify any unusual activities and take appropriate action. *Client response July 2016: implemented* (OIOS: additional action required to fully implement the recommendation).	Operational	7 August 2014	31 December 2014	28 February 2017
UNSOS	AP2013/638/03	UNSOA should develop and implement a policy on air services to be provided to non-UNSOA and non-AMISOM personnel, and the recovery of costs of such services. *Client response March 2015: implementation of the recommendation is in progress. The policy is under review and UNSOA is recovering the cost of transportation from one contractor. Client response July 2016: implementation in progress.*	Financial	8 December 2014	31 January 2015	–

Entity	Assignment number	Recommendation	Risk category	Report date	Target date	New estimated completion date
UNSOS	AP2014/638/02	UNSOA should implement the procedures for identifying and writing off excess, slow-moving, and obsolete stock. *Client response July 2016: implementation of the recommendation is in progress, including the ongoing physical verification exercise as part of the implementation of the supply chain management and related process streamlining.*	Operational	20 April 2015	30 June 2015	31 August 2016
UNSOS	AP2014/638/08	UNSOS should: (a) assign resources to calculate applicable performance credits related to the first 25 consumption cycles so as to determine the amounts to be offset against reimbursement claims submitted by the contractor and recover any remaining amounts due to UNSOS; and (b) implement a mechanism to ensure performance credits are calculated in a timely manner and invoices are adjusted accordingly. *Client response July 2016: implementation of the recommendation is in progress. UNSOS is strengthening the capacity of the rations unit with the aim of implementing this recommendation during the fourth quarter of 2016.*	Compliance	18 December 2015	31 December 2015	31 December 2016

V. Financial implications of recommendations of the Office of Internal Oversight Services

5. Table 3 provides a summary of OIOS recommendations with financial implications. OIOS classifies financial implications into several categories, including loss and waste of resources, recovery, expenditure reduction, additional income and budget reduction.

6. During the reporting period, OIOS identified $18.7 million in recoveries and expenditure reduction, of which $2.1 million were realized during that period.

Table 3
Financial implications of OIOS recommendations, 1 July 2015-30 June 2016
(United States dollars)

Entity	*Assignment number*	*Description*	*Estimated amount*	*Realized amount*
ECLAC	0084/15	Insurance fraud	170 967	–
MINUSMA	AP2014/641/06	Recovery of costs	3 300 000	1 400 000
OCHA	0082/15	Fraud and misappropriation	302 178	–
OCHA	0181/15	Fraud and misappropriation	11 342 554	–
OCHA	0134/15	Fraud and misappropriation	665 310	–
OCHA	0143/14	Fraud and misappropriation	1 896 083	–
OCHA	0127/14	Fraud and misappropriation	343 070	–
UNCTAD	0461/15	Insurance fraud	4 739	–
UN-Habitat	0395/14	Fraud and misappropriation	3 974	–
UNHCR	AR2014/112/04	Recovery of expenditure	28 664	18 854
UNOCI	AP2014/640/11	Expenditure reduction	543 000	543 000
UNOCI	AP2014/640/11	Expenditure reduction	159 000	159 000
UNSOA	0336/15	Entitlement fraud	19 967	–
Total			**18 779 506**	**2 120 854**

VI. Reports issued during the reporting period

7. During the 12-month period from 1 July 2015 to 30 June 2016, OIOS issued 362 oversight reports, comprising 7 reports to the General Assembly, 196 internal audit reports, 108 investigation reports, 44 closure reports and 7 evaluation and inspection reports. Table 4 provides a list of all the reports issued during the reporting period.

Table 4
Reports issued during the period from 1 July 2015 to 30 June 2016

A. Reports to the General Assembly

Symbol	*Date*	*Subject*
A/70/318 (Part I)/ Add.1	12 August 2015	Activities of OIOS for the period from 1 July 2014 to 30 June 2015
A/70/318 (Part I)	13 August 2015	Activities of OIOS for the period from 1 July 2014 to 30 June 2015
A/70/318 (Part II)	22 February 2016	Activities of OIOS on peace operations for the period from 1 January to 31 December 2015
E/AC.51/2016/2	24 March 2016	Triennial review of the implementation of recommendations on the programme evaluation of UNEP
E/AC.51/2016/3	24 March 2016	Triennial review of the implementation of recommendations on the programme evaluation of OCHA
E/AC.51/2016/4	24 March 2016	Triennial review of the implementation of recommendations on the programme evaluation of UNODC
A/70/873-S/2016/441	12 May 2016	Evaluation of the methods and work of ICTY

B. Reports to programme managers issued by the Internal Audit Division

Entity	*Issue date*	*Audit report subject*	*Report rating*	*Number of recommendations*	
				Critical	*Important*
DESA	22 April 2016	Management of the statistics subprogramme and related technical cooperation projects	Partially satisfactory	0	6
	29 April 2016	Management of the public administrative and development management subprogramme and related technical cooperation projects	Partially satisfactory	0	1
DFS	24 September 2015	Entitlement travel services provided by RSCE	Unsatisfactory	2	3
	14 October 2015	United Nations Mission for Ebola Emergency Response	Satisfactory	0	2
	22 October 2015	Field Personnel Specialist Support Service in DFS	Partially satisfactory	0	8
	1 December 2015	Implementation of the interface between Umoja and Galileo	Partially satisfactory	0	3
	9 March 2016	Guidance and oversight of wastewater management in peacekeeping operations	Partially satisfactory	0	4
DFS, DM	24 December 2015	Management of delegation of procurement authority by DFS	Partially satisfactory	0	2
DFS, DM, MONUSCO	16 December 2015	Construction projects at RCSE	Unsatisfactory	2	4
DFS, MONUSCO	5 May 2016	Aviation information management system	Unsatisfactory	4	4
DFS, MONUSCO, UNMISS, UNISFA	2 February 2016	Leave and attendance records at RSCE, MONUSCO, UNMISS and UNISFA	Partially satisfactory	0	5
DFS, UNIFIL	25 September 2015	Migration of Lotus Notes applications and electronic mail system in UNIFIL	Partially satisfactory	0	9
DM	21 July 2015	Closure of the capital master plan	Satisfactory	0	0
DM	24 September 2015	Recruitment process at United Nations Headquarters in New York	Partially satisfactory	0	4
	14 October 2015	Review of the management of implementing partners	N.A.	0	10

Entity	Issue date	Audit report subject	Report rating	Number of recommendations	
				Critical	Important
	20 November 2015	Advisory engagement related to the strengthening of the new design of internal controls over selected human resources transactions at the Office of Human Resources Management	N.A.	0	0
	7 December 2015	Effectiveness of the role of the Medical Services Division in the medical evacuation process	Partially satisfactory	0	4
	11 December 2015	Administration of language proficiency examinations	Partially satisfactory	0	2
	18 March 2016	Administration of staff compensation claims	Partially satisfactory	0	6
DM, DFS	22 March 2016	Review of recurrent issues in the implementation of Umoja in field missions	N.A.	0	2
DM, DFS, MINUSTAH	21 July 2015	Implementation of the Umoja system	Unsatisfactory	2	6
DM, DFS, UNOCI	16 October 2015	Implementation of the electronic fuel management system	Unsatisfactory	4	5
DM, DSS	19 February 2016	Emergency preparedness at United Nations Headquarters	Partially satisfactory	0	8
DM, MONUSCO, DFS	28 August 2015	Implementation of Umoja in MONUSCO and RSCE	Unsatisfactory	2	8
DPA	3 December 2015	Policy and Mediation Division	Partially satisfactory	0	2
	21 March 2016	Management of the trust fund to support work in the field of political affairs	Partially satisfactory	0	3
DPKO	6 November 2015	Office of Operations	Partially satisfactory	0	4
DPKO, DFS	14 July 2015	Predeployment process for uniformed personnel	Partially satisfactory	0	7
DPKO, DFS	6 January 2016	Recruitment and use of consultants and individual contractors	Partially satisfactory	0	6

Entity	*Issue date*	*Audit report subject*	*Report rating*	*Number of recommendations*	
				Critical	*Important*
ECA	2 October 2015	Statistics subprogramme and related technical cooperation projects	Partially satisfactory	0	6
	4 March 2016	Management of the technical cooperation project on ICT in Africa — phase II	Partially satisfactory	0	2
	27 May 2016	Management of the regular programme for technical cooperation projects and activities	Partially satisfactory	0	2
	13 June 2016	Management of technical cooperation projects	Partially satisfactory	0	3
ECE	26 May 2016	Selected subprogrammes and related technical cooperation projects	Partially satisfactory	0	3
ECLAC	22 March 2016	Selected subprogrammes and related technical cooperation projects	Partially satisfactory	0	1
EOSG	22 March 2016	United Nations Secretariat engagement with selected non-governmental organizations and a related entity	Partially satisfactory	0	7
	22 March 2016	Management of the trust fund to support the Office of the President of the General Assembly	Partially satisfactory	0	2
ESCAP	16 December 2015	Management of selected subprogrammes and related capacity development projects	Partially satisfactory	0	6
ESCWA	11 December 2015	Implementation of Umoja	Partially satisfactory	0	3
ICTR	27 June 2016	Liquidation activities	Partially satisfactory	0	5
ICTY and MICT	10 November 2015	Provision of assistance to national jurisdictions	Partially satisfactory	0	2
ITC	29 July 2015	Advisory engagement to assist ITC in its efforts to develop a risk management framework	N.A.	0	0
MICT	16 February 2016	Construction of a new office facility in Arusha, United Republic of Tanzania	Satisfactory	0	2
	13 June 2016	Archives and records management	Satisfactory	0	5

Entity	Issue date	Audit report subject	Report rating	Number of recommendations	
				Critical	Important
MINUSCA	30 September 2015	Emergency preparedness	Unsatisfactory	4	4
	30 November 2015	Management of rations	Unsatisfactory	3	5
	19 February 2016	Fuel management	Partially satisfactory	0	6
	19 May 2016	Local procurement	Partially satisfactory	0	3
	30 October 2015	Use of the Umoja deployment guidelines	Partially satisfactory	0	7
	27 November 2015	Air operations	Unsatisfactory	2	9
	15 January 2016	Contingent-owned equipment	Unsatisfactory	2	5
	13 May 2016	Management of rations	Partially satisfactory	0	8
MINUSTAH	22 July 2015	Conduct and discipline function	Partially satisfactory	0	6
	27 August 2015	Trust fund to strengthen cells and units within the Haitian National Police specialized in sexual and gender-based crimes	Partially satisfactory	0	4
	30 October 2015	Engineering projects	Partially satisfactory	0	5
	11 November 2015	Private security services	Unsatisfactory	1	5
	26 April 2016	Use of consultants and individual contractors	Unsatisfactory	2	9
	27 May 2016	Leave and attendance records	Unsatisfactory	3	4
MONUSCO	29 September 2015	Management of the rations contract	Partially satisfactory	0	3
	2 October 2015	Waste management	Unsatisfactory	3	2
	14 October 2015	Recruitment of national staff	Partially satisfactory	0	6
	13 November 2015	Conduct and discipline function	Partially satisfactory	0	5
	16 December 2015	Child protection activities	Partially satisfactory	0	3
	17 December 2015	Sexual and gender-based violence support	Partially satisfactory	0	5

Entity	Issue date	Audit report subject	Report rating	Number of recommendations	
				Critical	Important
	19 May 2016	Contingent-owned equipment	Partially satisfactory	0	3
	10 June 2016	Local procurement	Partially satisfactory	0	6
OCHA	22 December 2015	Operations in Afghanistan	Partially satisfactory	0	10
	24 December 2015	Management of the Central Emergency Response Fund	Partially satisfactory	0	2
	29 April 2016	Operations in South Sudan	Partially satisfactory	0	7
	19 May 2016	Operations in Syria	Partially satisfactory	0	7
OCHA, DM	8 September 2015	Review of recurrent issues identified in recent internal audit engagements for OCHA	N.A.	0	3
OHCHR	12 May 2016	United Nations human rights training centre for South-West Asia and the Arab Region in Doha	Partially satisfactory	0	8
OHCHR	24 June 2016	Fundraising activities	Partially satisfactory	0	5
UNAMA	10 June 2016	Leave and attendance records	Partially satisfactory	0	4
UNAMA, UNAMI	7 December 2015	Use of consultants and individual contractors	Partially satisfactory	0	1
UNAMA, UNAMI, DFS	29 July 2015	Field support suite of applications in selected field missions/offices	Partially satisfactory	0	6
UNAMI	28 August 2015	Kuwait Joint Support Office	Partially satisfactory	0	5
	28 August 2015	Vehicle fleet management	Partially satisfactory	0	6
	15 December 2015	Safety and security	Partially satisfactory	0	8
	13 June 2016	Management of national staff recruitment	Partially satisfactory	0	1
	16 June 2016	Leave and attendance records	Partially satisfactory	0	3
UNAMID	29 September 2015	Conduct and discipline function in UNAMID	Partially satisfactory	0	5
	5 November 2015	Local procurement of goods and services	Satisfactory	0	2
	1 December 2015	Leave and attendance records	Partially satisfactory	0	2

Entity	Issue date	Audit report subject	Report rating	Number of recommendations	
				Critical	Important
	1 December 2015	Use of consultants and individual contractors	Partially satisfactory	0	5
	1 December 2015	Military engineering works	Unsatisfactory	1	1
	2 December 2015	Integrated Mission Training Centre	Partially satisfactory	0	4
	4 December 2015	Humanitarian assistance programme	Partially satisfactory	0	2
	4 March 2016	Contingent-owned equipment	Partially satisfactory	0	2
	13 May 2016	Contracts management	Partially satisfactory	0	2
	26 May 2016	Engineering and construction activities	Partially satisfactory	0	5
UNCCD	12 October 2015	Financial management	Partially satisfactory	0	4
UNCTAD	24 August 2015	Special Unit on Commodities	Partially satisfactory	0	3
	10 May 2016	Projects on strengthening institutions and capacity-building in the area of competition and consumer protection	Partially satisfactory	0	8
UNDOF	20 November 2015	Safety and security	Partially satisfactory	0	5
UNEP	27 August 2015	Caribbean Environment Programme	Partially satisfactory	0	4
	22 December 2015	Chemicals and waste subprogramme	Partially satisfactory	0	7
	29 April 2016	Disasters and conflicts subprogramme	Partially satisfactory	0	7
UNFCCC	24 September 2015	Contract administration	Partially satisfactory	0	4
	22 February 2016	Adaptation programme at UNFCCC	Partially satisfactory	0	2
UNFCCC	31 May 2016	Management of trust funds	Partially satisfactory	0	4
UN-Habitat	27 August 2015	Regional office for Latin America and the Caribbean	Partially satisfactory	0	5
	25 September 2015	Urban Basic Services subprogramme	Partially satisfactory	0	6
	16 December 2015	Regional office for Arab States	Partially satisfactory	0	4

Entity	Issue date	Audit report subject	Report rating	Number of recommendations	
				Critical	Important
UNHCR	14 July 2015	Operations in Ukraine	Unsatisfactory	3	4
	1 September 2015	Arrangements for official travel at headquarters and in field operations	Partially satisfactory	0	8
	2 September 2015	Arrangements for cash-based interventions	Partially satisfactory	0	6
	22 September 2015	Operations in Lebanon	Unsatisfactory	3	4
	24 September 2015	Operations in Somalia	Partially satisfactory	0	7
	24 September 2015	Review of recurrent asset and inventory management issues in internal audit reports on field operations	N.A.	0	3
	30 September 2015	Operations in Algeria	Partially satisfactory	0	8
	30 September 2015	Audit of ICT hosting services provided by third parties	Partially satisfactory	0	3
	30 September 2015	Operations in Indonesia	Partially satisfactory	0	6
	13 October 2015	Regional operations in Panama	Partially satisfactory	0	6
	14 October 2015	Operations in the Democratic Republic of the Congo	Unsatisfactory	3	3
	26 October 2015	Arrangements for implementing partner personnel costs	Partially satisfactory	0	6
	27 October 2015	Operations in Sudan	Partially satisfactory	0	6
	2 November 2015	Operations in Montenegro	Partially satisfactory	0	4
	24 November 2015	Operations in the Central African Republic	Partially satisfactory	0	6
	24 November 2015	Entitlements on appointment, reassignment and separation of staff	Partially satisfactory	0	5
	2 December 2015	Operations in Liberia	Partially satisfactory	0	5
	3 December 2015	Operations in Cameroon	Unsatisfactory	4	3
	8 December 2015	Regional office in Thailand	Partially satisfactory	0	3
	8 December 2015	Operations in Bangladesh	Partially satisfactory	0	6

Entity	Issue date	Audit report subject	Report rating	Number of recommendations	
				Critical	Important
	8 December 2015	Operations in Myanmar	Partially satisfactory	0	4
	10 December 2015	Operations in Thailand	Partially satisfactory	0	5
	16 December 2015	Regional bureau for the Middle East and North Africa	Partially satisfactory	0	5
	17 December 2015	Operations in the Islamic Republic of Iran	Partially satisfactory	0	6
	29 December 2015	Operations in the Russian Federation	Partially satisfactory	0	6
	29 February 2016	Operations in the United Republic of Tanzania	Partially satisfactory	0	7
	23 March 2016	ICT support provided to UNHCR field operations	Partially satisfactory	0	7
	24 March 2016	Operations in Zambia	Partially satisfactory	0	5
	28 March 2016	Arrangements for water, sanitation and hygiene programmes	Partially satisfactory	0	5
	14 April 2016	Operations in Libya	Unsatisfactory	2	3
	25 April 2016	Audit of the arrangements for procurement undertaken by partners	Unsatisfactory	4	1
	3 May 2016	Operations in Djibouti	Partially satisfactory	0	9
	16 May 2016	Operations in Egypt	Satisfactory	1	3
	18 May 2016	Operations in South Sudan	Unsatisfactory	2	5
	2 June 2016	Operations in Nepal	Satisfactory	0	3
UNICRI	27 November 2015	UNICRI	Partially satisfactory	0	8
UNIFIL	26 August 2015	Engineering support services	Partially satisfactory	0	4
	10 November 2015	Civil affairs activities	Partially satisfactory	0	5
	17 December 2015	Waste management	Partially satisfactory	0	5
	24 March 2016	Leave and attendance records	Partially satisfactory	0	1
	27 May 2016	Inventory management	Partially satisfactory	0	3

Entity	*Issue date*	*Audit report subject*	*Report rating*	*Number of recommendations*	
				Critical	*Important*
UNISFA	30 September 2015	Local procurement	Partially satisfactory	0	3
	30 November 2015	Contingent-owned equipment	Partially satisfactory	0	2
	26 May 2016	Utilization of logistical arrangements and support structures of other missions and RSCE	Partially satisfactory	0	1
UNITAR	8 April 2016	Project management	Partially satisfactory	0	5
UNJSPF	2 September 2015	Management of external portfolio managers for small capitalization investments in the Investment Management Division	Partially satisfactory	0	3
	27 November 2015	Human resources management	Partially satisfactory	0	5
	18 December 2015	ICT operations in the Secretariat	Partially satisfactory	0	8
UNJSPF, UNJSPF-IMD	29 December 2015	Special review of selected issues	N.A.	0	4
	25 April 2016	Advisory engagement on the project regarding the statement on internal control	N.A.	0	0
UNJSPF-IMD	30 November 2015	ICT operations	Partially satisfactory	0	8
UNJSPF-IMD	18 March 2016	Credit risk management	Satisfactory	0	0
	18 March 2016	Market risk management	Partially satisfactory	0	5
	16 May 2016	Business continuity and disaster recovery planning	Partially satisfactory	0	6
UNMIK	7 April 2016	United Nations Interim Administration in Kosovo	Partially satisfactory	0	8
UNMIL	16 September 2015	Recruitment of national staff	Partially satisfactory	0	5
	2 December 2015	Conduct and discipline function	Partially satisfactory	0	7
	31 March 2016	Waste management and selected environmental activities	Unsatisfactory	1	4
	26 May 2016	Downsizing the planning process	Satisfactory	0	0

Entity	Issue date	Audit report subject	Report rating	Number of recommendations	
				Critical	Important
UNMISS	1 September 2015	Recruitment of national staff and individual contractors	Unsatisfactory	1	4
	16 October 2015	Management of engineering projects	Unsatisfactory	3	4
	19 October 2015	Use of the Umoja deployment guidelines	Partially satisfactory	0	5
	20 October 2015	Conduct and discipline function	Partially satisfactory	0	5
	30 October 2015	Local procurement	Partially satisfactory	0	5
	9 December 2015	Contingent-owned equipment	Partially satisfactory	0	4
	17 December 2015	Use of international consultants and international individual contractors	Partially satisfactory	0	5
UNMOGIP	2 December 2015	UNMOGIP	Partially satisfactory	0	6
UNOCI	14 July 2015	Use of the Umoja deployment guidelines	Partially satisfactory	0	7
	14 July 2015	Minimum operating residential security standards entitlements for staff	Partially satisfactory	0	5
	29 September 2015	Waste management	Unsatisfactory	2	3
	21 October 2015	Conduct and discipline function	Partially satisfactory	1	6
UNOCI	19 February 2016	Local procurement	Partially satisfactory	0	6
UNODC	20 August 2015	Operations in Peru	Partially satisfactory	0	6
	13 November 2015	Operations in the Islamic Republic of Iran	Partially satisfactory	0	7
UNOG	16 September 2015	Management of common contracts	Partially satisfactory	0	4
	10 December 2015	Resilience management	Partially satisfactory	0	7
	14 March 2016	Recruitment and use of short-term staff in the Security and Safety Service	Partially Satisfactory	0	5
UNON	4 March 2016	Provision of translation and editorial services	Partially satisfactory	0	3
	11 May 2016	Safety and security	Partially satisfactory	1	6

Entity	*Issue date*	*Audit report subject*	*Report rating*	*Number of recommendations*	
				Critical	*Important*
	13 May 2016	Administrative arrangements for the provision of common services	Partially satisfactory	0	6
UNOV	31 July 2015	Management of common contracts	Partially satisfactory	0	4
	18 December 2015	Resilience management	Partially satisfactory	0	6
UNSCO	24 August 2015	Safety and security	Partially satisfactory	0	3
UNSCO, UNTSO	26 May 2016	Support services provided by UNTSO to UNSCO	Partially satisfactory	0	1
UNSCOL	13 June 2016	Management of UNSCOL	Partially satisfactory	0	7
UNSOS	31 August 2015	Contracts management	Partially satisfactory	0	3
	31 August 2015	Recruitment of national staff	Partially satisfactory	0	4
	29 September 2015	Vehicle fleet management	Partially satisfactory	0	6
	18 December 2015	Audit of asset disposal and Local Property Survey Board activities	Partially satisfactory	0	1
	18 December 2015	Rations management	Unsatisfactory	3	6
	27 May 2016	Use of consultants and individual contractors	Partially satisfactory	0	5
UNSOS/UNSOM	14 March 2016	Safety and security	Unsatisfactory	3	2

C. Reports to programme managers issued by the Investigations Division, excluding closure reports

Entity	*Issue date*	*Report subject*
DFS	5 August 2015	Contingent report on misconduct by a peacekeeper at MINUSMA
	20 August 2015	Contingent report on physical assault and abuse of authority by peacekeepers at UNAMID
	15 September 2015	Investigation report on alleged retaliation by a staff member at MINUSTAH
	2 October 2015	Investigation report on the failure to report a conflict of interest by a staff member at UNOCI
	2 November 2015	Investigation report on a mala fide complaint made by a staff member at UNMIL
	2 November 2015	Contingent report on sexual exploitation by peacekeepers at MINUSMA
	2 November 2015	Contingent report on the assault of a staff member by a peacekeeper at UNAMI
	2 November 2015	Contingent report on sexual abuse by a peacekeeper at UNMIL
	10 November 2015	Contingent report on the sexual abuse of a minor by a peacekeeper in the former MONUC
	10 November 2015	Contingent report on misconduct by a peacekeeper at MINUSMA
	11 November 2015	Investigation report on a mala fide complaint by a staff member at UNMIL
	25 November 2015	Contingent report on sexual abuse by a peacekeeper at MINUSCA
	25 November 2015	Investigation report on conduct unbefitting a United Nations police officer at UNMIL
	25 November 2015	Investigation report on the theft of fuel at UNSOA
	3 December 2015	Investigation report on the provision of weapons training to unauthorized persons and the trading of ammunition by a staff member UNSMIL
	10 December 2015	Contingent report on possible misconduct implicating peacekeepers at MINUSMA

Entity	*Issue date*	*Report subject*
DFS	10 December 2015	Contingent report on the sexual abuse of a minor by a peacekeeper at MONUSCO
	7 January 2016	Investigation report on the forgery of an official document by a staff member at UNAMID
	7 January 2016	Investigation report on fraud and conflict of interest on the part of a staff member at MINUSTAH
	7 Janunry 2016	Investigation report on a mala fide complaint made by a staff member at UNMIL
	7 January 2016	Contingent report on sexual exploitation and abuse by members of the military contingent at MINUSCA
	14 January 2016	Investigation report on fraud and conflict of interest on the part of a staff member at MINUSTAH
	14 January 2016	Contingent report on theft of diamonds by a peacekeeper at MINUSCA
	14 January 2016	Contingent report on misappropriation of fuel by peacekeepers MINUSCA
	14 January 2016	Contingent report on forgery and misrepresentation by peacekeepers at MINUSCA
	15 January 2016	Preliminary investigation report on the excessive use of force by peacekeepers at MINUSCA resulting in the death of civilians
	26 January 2016	Investigation report on the sexual exploitation and abuse of a minor at MINUSCA
	29 January 2016	Investigation report on misconduct by a staff member appointed at UNAMID
	29 January 2016	Investigation report on misconduct by a former staff member appointed at BINUCA
	29 January 2016	Investigation report on sexual assault by a UNV volunteer at UNMIL
	29 January 2016	Contingent report on sexual exploitation and abuse by peacekeepers at MINUSCA
	18 February 2016	Investigation report on solicitation of money and/or gifts by a staff member at MONUSCO
	9 March 2016	Contingent report on possible misconduct by a peacekeeper at UNFICYP

Entity	*Issue date*	*Report subject*
	9 March 2016	Investigation report on sexual abuse by a United Nations police officer at UNOCI
	18 March 2016	Investigation report on sexual harassment and abuse of authority by a former staff member at UNAMID
	18 March 2016	Investigation report on entitlement fraud by a staff member at UNSOA
	18 March 2016	Investigation report on misconduct by a formed police unit officer at UNOCI
	18 March 2016	Investigation report on misconduct by a formed police unit officer at UNOCI
	18 March 2016	Contingent report on sexual exploitation and abuse by a peacekeeper at MINUSCA
	18 March 2016	Investigation report on serious misconduct by a military observer at UNOCI
	29 March 2016	Contingent report on the death of a peacekeeper at UNISFA
	29 March 2016	Contingent report on sexual exploitation and abuse by a peacekeeper at MINUSCA
	4 April 2016	Contingent report on possible misconduct by peacekeepers at UNMISS
	4 April 2016	Contingent report on sexual abuse of a minor by a peacekeeper at MINUSCA
	6 April 2016	Contingent report on interference with an investigation and threats to kill by a peacekeeper at MINUSCA
	2 May 2016	Investigation report on the sexual abuse of a minor by a staff member at MONUSCO
	2 May 2016	Contingent report on an allegation of sexual abuse of a minor by a peacekeeper at MINUSCA
	2 May 2016	Contingent report on an allegation of sexual abuse by a peacekeeper at MINUSCA
	2 May 2016	Contingent report on an allegation of sexual abuse by a peacekeeper at MINUSCA
	2 May 2016	Contingent report on allegations of possible sexual exploitation and use of counterfeit currency by a peacekeeper at MINUSCA
	2 May 2016	Contingent report on physical assault by a peacekeeper at MINUSCA

Entity	*Issue date*	*Report subject*
	2 May 2016	Contingent report on physical assault and possible sexual exploitation by peacekeepers at MINUSCA
	13 May 2016	Investigation report on alleged prohibited conduct by a former staff member at UNAMID
	13 May 2016	Contingent report on allegations of excessive use of force by peacekeepers at UNMISS
	13 May 2016	Contingent report on sexual exploitation and abuse by a peacekeeper at MONUSCO
	16 May 2016	Investigation report on an allegation of forgery and submission of fraudulent medical claims by a staff member at UNMISS
	23 May 2016	Contingent report on serious misconduct by a peacekeeper at MINUSMA
	25 May 2016	Investigation report on sexual abuse by a UNV volunteer at MINUSMA
	10 June 2016	Contingent report on sexual abuse by a peacekeeper at MONUSCO
	10 June 2016	Contingent report on sexual exploitation and abuse by peacekeepers at MINUSCA
	10 June 2016	Investigation report on medical insurance fraud by a staff member at UNMISS
	10 June 2016	Investigation report on physical assault by formed police unit officers at UNOCI
	13 June 2016	Investigation report on the disclosure of confidential information relating to a procurement process at UNSOA
	16 June 2016	Investigation report on entitlement fraud and forgery by a staff member at UNMISS
	16 June 2016	Investigation report on forgery and submission of fraudulent medical claims by a staff member at UNMISS
	24 June 2016	Contingent report on sexual exploitation and abuse by a peacekeeper at MONUSCO
	28 June 2016	Investigation report on allegations of irregular conduct related to a 2013 letter of assist agreement with the Government of Ghana by a staff member at DFS
	30 June 2016	Investigation report on medical insurance fraud by a staff member of UNMISS

Entity	*Issue date*	*Report subject*
	30 June 2016	Investigation report on medical insurance fraud by a staff member of UNMISS
DPA	29 March 2016	Investigation report on an alleged leak of confidential information by a staff member at United Nations Headquarters
DSS	23 May 2016	Investigation report on unauthorized outside activity and conflict of interest by a staff member in DSS
ECLAC	20 November 2015	Investigation report on possible medical insurance fraud by a national staff member at ECLAC
ICTY	23 May 2016	Investigation report on a mala fide complaint by a staff member at ICTY
MINUSCA	27 July 2015	Contingent report on unlawful detention, torture and inhumane treatment by peacekeepers at MINUSCA
OCHA	23 December 2015	Investigation report on fraud and misappropriation of donor project funds by personnel of an implementing partner
	11 January 2016	Report on rebuttal to an investigation report on fraud and misappropriation of donor project funds by an implementing partner
	4 February 2016	Investigation report on fraud and misappropriation of donor project funds by an implementing partner
	4 February 2016	Investigation report on misconduct by a consultant engaged by OCHA
	23 May 2016	Investigation report on fraud and misappropriation of donor project funds by an implementing partner
	13 June 2016	Investigation report on assessment of fraud and misappropriation of donor project funds by an implementing partner
	13 June 2016	Investigation report on fraud and misappropriation of donor project funds by an implementing partner
OHCHR	27 July 2015	Investigation report on misconduct by a staff member at OHCHR
	23 May 2016	Investigation report on outside activities and conflict of interest by a staff member at OHCHR
OHRLLS	28 June 2016	Investigation report on outside activities by a former staff member at OHRLLS
UNAIDS	24 June 2016	Investigation report on possible misconduct by a staff member at UNAIDS

Entity	*Issue date*	*Report subject*
UNCTAD	10 June 2016	Investigation report on medical claim fraud by a staff member at UNCTAD
	13 June 2016	Investigation report on misconduct by a staff member at UNCTAD
UNEP	6 November 2015	Investigation report on serious misconduct in the form of physical assault by a staff member at UNEP
UNESCO	25 February 2016	Investigation report on fraud by staff members at UNESCO
UN-Habitat	28 July 2015	Investigation report on outside activity and conflict of interest by a staff member at UN-Habitat
	17 August 2015	Investigation report on misappropriation of funds by a staff member at UN-Habitat
	12 April 2016	Investigation report on a complaint of prohibited conduct by a staff member UN-Habitat
UNHCR	28 March 2016	Investigation report on harassment and abuse of authority by a staff member at UNHCR
UNICEF	10 June 2016	Investigation report on an allegation of sexual assault of a humanitarian worker by an employee of a UNICEF partner at UNMISS
UNMIK	6 July 2015	Investigation report on misconduct by a staff member at UNMIK
UNODC	2 October 2015	Investigation report on unauthorized outside activities, failure to disclose conflict of interest and failure to report possible misconduct by a staff member at UNODC
	7 January 2016	Investigation report on unauthorized outside activities and failure to disclose conflicts of interest by a staff member at UNODC
UNOG	8 July 2015	Investigation report on procurement irregularities on the part of a staff member at UNOG
UNON	15 July 2015	Investigation report on unauthorized outside activities, conflict of interest and misuse of office by a staff member at UNON
	25 November 2015	Investigation report on the misuse of United Nations commissary privileges and lapses in security at UNON
	29 January 2016	Investigation report on misconduct by a staff member at UNON
	18 March 2016	Investigation report on theft by a staff member at UNON

Entity	*Issue date*	*Report subject*
	18 March 2016	Investigation report on fraud and non-compliance with United Nations rules and regulations by a vendor at UNON
	13 June 2016	Investigation report on misconduct by an employee of a contractor at UNON
	24 June 2016	Investigation report on misconduct by a staff member at UNON
UNOV	28 July 2015	Investigation report on conflict of interest and unauthorized outside activities by a staff member at UNOV
UNSOA	31 July 2015	Investigation report on serious misconduct by a staff member at UNSOA
WIPO	15 March 2016	Investigation report on abuse of authority and procurement irregularities implicating a staff member at WIPO

D. Closure reports issued by the Investigations Division

Entity	*Issue date*	*Closure report subject*
DFS	5 August 2015	Death threats against a staff member at UNIFIL
DFS	24 August 2015	Misconduct by a staff member at UNSOA
DFS	3 September 2015	Possible procurement irregularities at MONUSCO
DFS	21 September 2015	Failure to disclose a change in dependency status by a staff member at UNIFIL
DFS	1 October 2015	Fraud by a staff member at MINUSTAH
DFS	1 October 2015	Fraud by a staff member at MINUSTAH
DFS	1 October 2015	Fraud by a staff member at MINUSTAH
DFS	1 October 2015	Fraud by a staff member at MINUSTAH
DFS	1 December 2015	Sexual abuse of a minor by a staff member at UNOCI
DFS	6 January 2016	Report of the sexual abuse of a minor by a staff member at UNMIL
DFS	6 January 2016	Sexual abuse of a minor by a staff member at UNOCI
DFS	4 March 2016	Sexual abuse, harassment and verbal threats by a staff member at MINUSCA
DFS	4 March 2016	Sexual abuse implicating a staff member at UNMIL
DFS	9 March 2016	Failure to report misconduct by a staff member at MINUSMA

Entity	*Issue date*	*Closure report subject*
DFS	18 March 2016	Irregular conduct related to the 2011-2013 letters of assist agreements with the Government of Pakistan in DFS
DFS	4 April 2016	Extortion by a staff member at MINUSTAH
DFS	6 April 2016	Assault of a national staff member by a formed police unit officer at MONUSCO
DFS	7 April 2016	Allegations of irregular conduct related to the 2013 letters of assist agreements with the Government of Ghana by a staff member at DFS
DFS	18 April 2016	Allegations of assault by a staff member at UNOCI
DFS	20 April 2016	Allegations of sexual exploitation by a staff member at UNISFA
DFS	2 May 2016	Recruitment irregularities at UNTSO
DFS	4 May 2016	Allegation of the use of forged documents by a staff member at MONUSCO
DFS	5 May 2016	Allegation of assault by a staff member at UNOCI
DFS	5 May 2016	Sexual abuse of a minor by a formed police unit officer at MINUSCA
DFS	9 May 2016	Sexual exploitation, physical assault and the failure to honour private obligations by a staff member at UNOCI
DFS	13 May 2016	Attempted sexual abuse of a minor by unidentified personnel at UNOCI
DFS	23 May 2016	Reported corrupt practices in the selection and recruitment of individual United Nations police officers peacekeeping operations
DFS	1 June 2016	Irregular contracting practices by a staff member at UNMISS
DFS	24 June 2016	Management of a trust fund and procurement irregularities by staff members at UNIOGBIS
DFS	27 June 2016	Alleged corruption by a staff member at MINUSTAH
DGACM	28 March 2016	Corruption by a staff member in DGACM
DM	4 April 2016	Misuse of information and computer technology by a staff member at DM
DPKO	18 November 2015	Alleged corrupt practices in the selection and recruitment of individual United Nations police officers and military observers in DPKO

Entity	*Issue date*	*Closure report subject*
ECE	23 May 2016	Possible conflict of interest by a staff member at ECE
MONUSCO	31 July 2015	Unauthorized ICT access by a staff member at MONUSCO
OCHA	30 January 2016	Report of visa fraud, violation of national sovereignty, and disregard for the United Nations code of conduct by a staff member in OCHA
OHCHR	11 January 2016	Possible unauthorized sharing of confidential information by a staff member at OHCHR
OHRLLS	28 March 2016	Fraudulent dependency benefits claims by a staff member at United Nations Headquarters
UNICRI	19 November 2015	Acceptance of instructions from an external source by a staff member at UNICRI
UNJSPF	30 March 2016	Report of unauthorized access to the Exchange e-mail system at UNJSPF
UNJSPF	23 May 2016	Fraud and mismanagement at UNJSPF
UNOG	10 August 2015	Unauthorized ICT access by a staff member at UNOG
UNOG	15 March 2016	Alleged procurement irregularities at UNOG
UNON	16 June 2016	Reported possible fraud at UNON

E. Reports to programme managers issued by the Inspection and Evaluation Division

Entity	*Issue date*	*Report subject*
DPKO	28 August 2015	OIOS report on the Review of the logical frameworks underlying selected aspects of the United Nations peacekeeping operations
DPA	31 May 2016	Evaluation of DPA
DPKO/DFS	29 December 2015	Evaluation of senior leadership training at DPKO and DFS
ECE	21 April 2016	Evaluation of ECE
ESCWA	30 March 2016	Evaluation of ESCWA
United Nations Secretariat	17 November 2015	United Nations Secretariat evaluation scorecards for the biennium 2012-2013
UNHCR	7 April 2016	Evaluation of UNHCR